

Fiscal Facts 1999

*A Legislator's Handbook of Facts,
Figures and Trends*

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**A Publication of the Legislative Services Office
Budget and Policy Analysis**

IDAHO FISCAL FACTS

A Legislator's Handbook of Facts, Figures and Trends

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Budget and Policy Analysis

*Room 334, State Capitol
Boise, Idaho 83720-0054*

(208) 334-3531

Legislative Services Office Budget & Policy Analysis Assignments

Jeff Youtz, SupervisorDirect: 334-4743

DFM, Fish & Game, Parks & Recreation

Dick BurnsDirect: 334-4742

*Commission for the Blind, Commission on Aging, Vocational
Rehabilitation, Health & Welfare (except DEQ), Public Health
Districts, Catastrophic Health Care*

Todd BundersonDirect: 334-4740

*Public School Support, College & Universities, Health Education,
Idaho Council for Technology in Learning, State Department of
Education, Ofc. of State Board of Education, Lt. Governor*

Ray HoustonDirect: 334-4741

*Endowment Fund, Agriculture, DEQ, Lands, Water Resources
Transportation, Public Utilities Commission*

Cathy Holland-SmithDirect: 334-4731

*State Appellate Public Defender, Corrections, Juvenile Corrections,
Law Enforcement, Attorney General, Legislative & Judicial Branches*

Ross BordenDirect: 334-4745

*School for the Deaf and the Blind, Community Colleges, Public
Broadcasting, Professional-Technical Education, Historical Society,
State Library, Agricultural Research & Extension, Special
Programs, Capital Budget, Secretary of State, Arts Commission*

Jason HancockDirect: 334-4739

*PERSI, Liquor Dispensary, Military Division, Div. of Human
Resources, Administration, Commerce, Revenue & Taxation,
State Treasurer, State Controller*

Jennifer CarringtonDirect: 334-4746

*Governor's Office, Human Rights Comm., Women's Comm., Finance,
Insurance, Industrial Comm., Labor, Self-Governing Agencies,
Regulatory Boards, Lottery, Building Safety*

Lisa Kauffman: Administrative AssistantDirect: 334-3531

Larry Eld: Data Systems CoordinatorDirect: 334-4738

Suzi Allred: JFAC Systems CoordinatorDirect: 334-4737

Introduction



IDAHO FISCAL FACTS is a pocket reference designed to provide Legislators with convenient access to facts, figures and trends on Idaho's state budget, as well as selective information on Idaho state government, taxes and demographics. **IDAHO FISCAL FACTS** has been published annually since 1995.

Though not a comprehensive fiscal report, **IDAHO FISCAL FACTS** will answer many frequently asked questions about how legislative appropriations embody taxpayer desires and meet citizen needs.

IDAHO FISCAL FACTS includes:

- Summary information of total state revenues and expenditures.
- Current and historical budget information for all state agencies as categorized into nine functional areas. Each functional area is presented in a ten-year historical perspective. Also included are analytical charts, graphs and narrative that interpret the numbers.
- Comparative tax and demographic data.

The Idaho Legislative Services Office, Budget & Policy Analysis, hopes you will find this edition of **IDAHO FISCAL FACTS** useful and informative. Please contact us with questions and comments you may have about this publication or any other fiscal matter.



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Glossary of Terms

- **Fiscal Year:** The accounting year used by the state which runs from July 1 of a given year through June 30 of the following year. For example, FY 2000 begins July 1, 1999 and ends June 30, 2000.
- **Appropriation:** 1. Annual fixed budgets that state officers, departments and institutions may not exceed. 2. That portion of the total state budget allocated by the Legislature to a state agency or program for one fiscal year. The Idaho Constitution gives the Legislature plenary (complete) power to make appropriations. The executive branch can not make or alter appropriations. However, the Board of Examiners (Governor, Secretary of State, and Attorney General) has limited powers to change agency spending authority subject to strict limitations and legislative review.
- **Classification of Funds:** Hundreds of funds used by state government in the accounting process are condensed into three general categories for budgeting purposes.
 1. **General:** The state's primary source of revenue. In round numbers, one-half of the General Fund comes from the personal income tax, one-third from the sales tax, and one-tenth from the corporate income tax. The remainder comes from taxes on alcohol and tobacco and a variety of other taxes and certain licenses and fees not specifically appropriated to any other fund. General tax revenues are used to finance the operations of state government, such as education and prisons, that do not have their own dedicated source of revenue.
 2. **Dedicated/Other:** Represents revenue received from a specified source or sources, and disbursed for a specific function of government as required by law. For example, the Department of Fish & Game receives no General Fund money. Instead, the revenue generated by the sale of fishing and hunting licenses and tags is dedicated exclusively to paying for the department's fish and wildlife management activities.
 3. **Federal:** Identifies moneys from the federal government for specified state administered services.
- **Annual Percent Change:** The rate at which the 1990 appropriation would have to change on an annual basis to reach the 2000 appropriation.
- **Total Percent Change:** The quantity of the 2000 appropriation minus the 1990 appropriation divided by the 1990 appropriation.

State Revenues & Expenditures

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State Revenues & Expenditures

Summary of Key Budget Actions

FY 1999 - FY 2000

FISCAL YEAR 1999 BUDGET ISSUES

- **Revenues:** The Fiscal Year 1999 revenue projection was based upon a very cautious 4.0% increase over the previous year's actual collections.
- **Supplementals:** This cautious revenue projection kept the lid on "supplemental appropriations" for the current year, with the lowest amount of supplementals approved by the Legislature in 27 years.
- **Carryovers:** The General Fund budget authorized by the Legislature was \$1.612 billion in spending out of a revenue projection of \$1.628 billion. This allowed the Legislature to carry over about \$16.7 million into an extremely tight FY 2000 budget situation, and use those carryover funds for one-time expenditures.
- **Ending Balances:** However, due to strong spring revenue collections, the state actually finished FY 1999 with a \$45.2 million ending balance, rather than the original estimate of \$16.7 million. This caused the overall revenue growth over the previous year to be about 5.9% rather than the original estimate of 4.0%.
- **Upcoming Issues:** Of the \$45.2 million ending balance, \$13.4 million is already committed to FY 2000 one-time appropriations. The remaining \$31.8 million will provide a small contingency for supplemental appropriations expected for fire suppression, out of state inmate housing, and Medicaid.

FISCAL YEAR 2000 BUDGET ISSUES

- **Revenues:** The base revenue projection recommended by the Governor for FY 2000, and approved by the Legislature, estimates an increase of 3.85% over the previous year. Given the strong spring revenue collections during the last quarter of FY 1999, the revenue projection for FY 2000 may likely be updated early in the fiscal year.

- **Budget Stabilization Fund:** Because of the very tight budget situation the Legislature faced in January, the first action of the Legislature was to pass a resolution which set aside the Budget Stabilization Fund statute for the coming year. That statute could have potentially transferred an amount equal to 1% of the General Fund appropriation, or about \$16.0 million, from the General Fund to the Budget Stabilization Fund. Through HCR 9, the Legislature essentially granted the state a one-year exemption from that formula transfer.
- **Tobacco Settlement:** The next large budget issue was resolved early in the session when the Legislature approved a bill that would deposit any funds received during FY 2000 from the Master Tobacco Settlement Agreement into the Budget Stabilization Fund. This action was simply an effort to "park" those funds for a year to give the state more time to consider the appropriate use for those funds, to wait and see how much money actually is received before budgeting those funds, and determine what, if any, federal spending restrictions developed over the next several months. Congress has since passed legislation which guarantees the states' right to determine how those settlement funds should be spent.

In the overall approach to the state agency budgets, the Legislature followed the lead of the Governor's recommended budget in three areas:

- The costs of personnel benefit increases were funded by using the savings from the permanent and temporary rate reductions from PERSI;
- A 3% Change in Employee Compensation increase based on merit was approved;
- Operating budgets were not provided any inflationary increase except for certain medical costs.

Overall, 110 new positions were approved out of the roughly 16,000-member state workforce, with most of the new positions approved for the Idaho Transportation Department.

The following paragraphs highlight the major budget actions taken by the Legislature.

PUBLIC SCHOOLS (K-12)

The FY 2000 budget for public school support totals \$821.1 million in General Funds and \$877.9 million in total support. This represents a 3.2% increase over last year. Key features of the appropriation include:

- a 3% increase in the statutory base salaries used for salary-based apportionment for instructional, administrative and classified staff increases (\$20.1 million with benefits);
- an additional \$2.7 million for property tax replacement with cumulative property tax relief to date totaling \$248.4 million;
- an additional \$2.2 million for transportation costs;
- \$1 million for unfunded equalization/flooring; and
- \$200,000 for early retirement payouts.

Several programs are enhanced or re-authorized:

- \$750,000 is added for Limited-English Proficiency bringing this program to \$3,750,000;
- the Idaho Safe and Drug Free Schools Program is set at \$5,175,000;
- the Public School Technology Grant Program continues at \$10.4 million with an added requirement to withhold some funding pending a review of the program and its effects on student learning and achievement;
- \$175,000 is added to the Innovative Teacher Grant Program bringing this program to \$425,000;
- the Mentor Program is re-authorized at \$375,000;
- teacher training for students with disabilities at \$1 million;
- Gifted & Talented Teacher Training at \$500,000;
- \$200,000 is included to update the 1993 school facilities study;
- \$51,000 is included for awards to teachers receiving certification by the National Board for Professional Teaching Standards; and
- \$500,000 for continued support of existing local reading programs.
- \$3,916,000 is included to fund the "1999 Idaho Comprehensive Literacy Act: Every Child's Birthright" which will provide for additional assessment, intervention, and in-service training to improve reading in the State. An additional part of the Comprehensive Literacy Act is funded at \$500,000 for teacher preparation programs and is included in the higher education appropriation. Total Literacy Act appropriations for fiscal 2000 are \$4,416,000.

COLLEGES & UNIVERSITIES

The FY 2000 budget for the University of Idaho, Idaho State University, Boise State University, and Lewis-Clark State College totals \$202 million in General Fund money and \$269.4 million in total funds and represents a 5% increase in state support over last year. Included in this funding is \$1.6 million for continuing research under the Higher Education Research Council of the State Board of Education. Also continued is \$1.75 million for the Idaho Technology Incentive Grant Program. This is a competitive grant program designed to stimulate innovative, collaborative teaching/learning approaches aimed at improving student access and understanding while making better use of existing resources through technology.

New funding includes:

- \$610,700 million for an enrollment workload adjustment to keep faculty and course offerings up with growing student enrollments,
- \$799,500 for new occupancy costs of buildings on the campuses,
- \$382,800 of new funding for library books/periodicals,
- \$0.5 million to provide additional state assistance (versus student fees) of increased costs of general operations,
- \$200,000 for Idaho State University's special request,
- \$1,300,000 of matching funding for an Excellence Initiative to enhance quality and reward innovation in competitive program areas,
- and \$500,000 to implement House Bill 178 which requires a re-examination of teacher preparation programs, development of testing requirements for all teacher candidates, and the hiring of additional reading professors for teacher education as part of the "1999 Idaho Comprehensive Literacy Act: Every Child's Birthright."

OTHER EDUCATION

Community Colleges: State support of the College of Southern Idaho and North Idaho College increased 5.6% to \$14.4 million over last year's funding. This includes \$435,600 for an enrollment workload adjustment to keep faculty and course offerings up with growing student enrollments and additional maintenance support for new building occupancy costs, library books, and a 3% CEC.

State Revenues & Expenditures

Vocational Education: The FY 2000 budget for the State Division of Vocational Education is \$39.2 million in General Fund money, \$6.6 million in federal funds and \$453,800 in dedicated and other funds. This total appropriation of \$46.4 million is an 8.2% General Fund increase over last fiscal year and a 7.3 % increase overall. Ninety-five percent of that amount is passed through directly to either the vocational education programs at the high school level or the state's six postsecondary vocational-technical colleges: NIC, LCSC, BSU, CSI, ISU, and EITC. The Legislature appropriated \$400,000 to assist school districts with the additional costs of offering vocational programs in secondary schools (enrollment workload adjustment), and \$1.2 million to help the technical colleges build the capacity needed to accommodate the increasing number of students seeking postsecondary technical education. An additional \$570,000 was added to the \$400,000 appropriated last year to support the growth of professional-technical schools, now in their second year.

Idaho Council for Technology in Learning: The appropriation for the technology council totals \$1 million for Fiscal Year 2000. These funds will be used to continue training K-12 teachers in the use of technology in the classroom. This training utilizes the colleges/departments of education at BSU, UI, LCSC, ISU, CSI, NIC, and EITC. This funding will continue efforts at assisting teachers in meeting the teacher certification requirements in technology as required by State Board of Education policy.

Superintendent of Public Instruction/State Department of Education: The fiscal 2000 budget for the State Department of Education includes additional spending authority of \$2,069,200 for federal pass-through funding to the school districts. Enhancements include: \$100,000 for exiting standards development; \$75,000 for development of the Idaho Advanced Record System, which utilizes electronic exchange of information from school districts; and \$15,000 for the costs of school boundary and charter school appeals.

Office of the State Board of Education: Included is a \$265,200 supplemental and FY 2000 spending authority of \$96,000 for J.A. and Kathryn Albertson Foundation moneys to be used to support exiting standards, and for a "What Matters Most" Initiative. This initiative will assist the State Board of Education in reforming teacher preparation programs. Additionally, \$172,900 and three positions are transferred from the Division of Vocational Education to the Office of the State Board, pursuant to a joint-request for the transfer. These transferred moneys will support one program

compliance officer, one public information officer, and one office support position in the State Board office. An enhancement of \$100,000 will establish a grant program to foster innovation in ways which enhance the K-12 educational experience.

Agricultural Research and Cooperative Extension Service (ARES):

This budget increased by 5% in General Fund money and 4.9% in all funds. The total FY 2000 appropriation is \$27.1 million of which 82%, or \$22.1 million, comes from the General Fund. Included in this budget is \$200,000 for two new weed research positions and one new water quality research position. ARES will use this money as leverage to obtain additional research funding from non-state sources to complement the state's commitment. Also included is additional funding for the ten research & extension centers located across the state: \$125,000 will be used to replace scientific and farm equipment and \$160,000 will go for facilities maintenance and repair. Finally, \$40,000 is added to existing 4-H funds to hire more paid assistants and increase the participation in this youth development program.

State Library: The State Library's budget increased by 2.7% in General Fund money and 5.4% in all funds. Of its \$3.7 million total appropriation, sixty-eight percent or \$2.5 million comes from the General Fund. The State Library will continue receiving \$265,000 out of the \$10.4 million appropriated to the Idaho Council on Technology in Learning for the LiLI-D (Libraries Linking Idaho Database) project. The only change from last year regarding LiLI-D is that that sum will be transferred into the State Library's Library Services Improvement Fund instead of being spent from the Public Schools budget. It will continue to be matched by the \$200,000 appropriated directly to the State Library for LiLI-D. This \$465,000 buys, at considerable savings, a single license to on-line, full-text periodical databases that can be used by all publicly funded libraries in Idaho.

Idaho School for the Deaf and the Blind: ISDB's FY 2000 appropriation of \$6.8 million is a 5.1% overall increase. New money in this budget will fund a summer program to help hearing impaired high school students gain valuable work experience and prepare for opportunities after graduation; increase the school's facilities maintenance budget, and remodel the school infirmary's entrance.

State Historical Society: The State Historical Society's budget of \$2.9 million dollars, of which over two-thirds is General Fund money, represents a 16.8% increase in General Funds and a

10.9% increase overall. This large increase is attributable to one new position requested on behalf of the Governor, and a large amount of one-time funding. The new position will prepare for and coordinate Idaho's Lewis & Clark Expedition bicentennial celebration in 2003-2005. The Historical Society received one-time funding to replace worn and outdated equipment, and \$130,000 for their "Millennium Project." The Society considers the Millennium Project critical for preserving their most vulnerable uncataloged historical artifacts.

LAW & PUBLIC SAFETY

Department of Correction: The Department of Correction's overall percentage increase from its FY 1999 Original Appropriation was a negative 0.2%. This is the first decrease in the budget in more than a decade. Another first in the last ten years was the lack of a supplemental request; the Legislature took advantage of a construction delay in the new community work center in Boise, and the general lack of growth in the prison population to remove \$1.2 million with a negative supplemental from the department's FY 1999 appropriation.

The biggest policy question this session was whether or not to open the privately operated prison in FY 2000. This became an issue due to lower than anticipated inmate growth. The Governor recommended that the prison opening be delayed from October 1999 until July 2000. By accepting the Governor's recommendation the Legislature did not fund the one-time startup costs or any ongoing per diem costs to the department in FY 2000.

Department of Law Enforcement: The Police Services Division and the POST Academy together received \$888,600 to increase the number of special agents and forensic personnel, along with training funds for law enforcement personnel, to deal with the war on methamphetamine use in Idaho. The overall dollar change for FY 2000 over FY 1999 was \$3.65 million, or an 8.44% increase in all funds and 20 new state positions. The General Fund increase from last year is 11.2%. In addition to funding for the Governor's Initiative for a methamphetamine program, the department's Division of Idaho State Police received five new officers for Idaho roadways, one officer for capitol mall security, and four officers to support House Bill 377aa. House Bill 377aa transferred the motor carrier functions from the Public Utilities Commission to the Department of Transportation and the Department of Law Enforcement. Funding was also provided to open a consolidated state dispatch center at the law enforcement

complex in Meridian, and \$650,000 of state funding was appropriated to replace 80 Idaho Law Enforcement Telecommunications System workstations for local law enforcement agencies.

Judicial Department: Judges' salaries were increased by four percent in HB349, with a fiscal impact of \$506,500 from the General Fund. This was the second year of the proposal to move magistrates to a salary level of a fixed \$5,000 less than that of district judges. The fiscal impact of the move was \$66,600 for this upcoming year. \$120,000 of new one-time General Funds were appropriated in FY 2000 - one-half for security assessments and improvements in county courthouses, and one-half to study the courts' effectiveness in dealing with families and children in the judicial system. A staff attorney position for the Snake River Basin Adjudication Program was restored in FY 2000 at a cost of \$88,400. Also the page rate that counties must pay court reporters for copies of appellate transcription for indigents was increased from \$2.00 to \$3.25 per page for the second year in a row. The original legislation was vetoed by the Governor after the 1998 Legislative Session.

Attorney General's Office: The Attorney General received \$1,450,000 for natural resource litigation in the Special Litigation Program. \$430,900 was appropriated to give employees of the Office of the Attorney General an additional 4% pay increase (above the 3% CEC) to maintain the quality of state legal services. Three new deputy attorneys general were authorized - one to be shared by the departments of Administration and Lands, one for the Department of Transportation, and one for the Department of Correction. The Attorney General's Office received an 8.6% increase from the General Fund in the State Legal Services Program for the coming year; and a 2.1% reduction in the Special Litigation Program.

Department of Juvenile Corrections: The Department of Juvenile Corrections will receive \$5,698,300 more in the coming fiscal year than its FY 1999 original appropriation. The majority of that increase is \$2.6 million for private contract placements, \$2 million for federal grants to local governments for juvenile accountability programs, and \$200,000 that was added to county block grants for juvenile probation and detention programs. The department presented the findings of Chinn & Associates (consultants on a statewide juvenile facilities study) to JFAC at a special hearing at the beginning of the legislative session. Their recommendations included abandoning plans to build a work center in northern Idaho. Instead, Phase 1 of a full-fledged institution was accepted through the capital budget,

along with the approval to use federal funds to expand the Nampa juvenile facility. The number of juveniles in state custody has gone down dramatically over the last eight months - from a high of 513 in June 1998 to a low of 430 at the end of December 1998.

TRANSPORTATION & INFRASTRUCTURE

Transportation: The budget for the Idaho Transportation Department is up 16.4% from \$328.2 million in FY 1999 to \$381.9 million in FY 2000. This increase is due primarily to the passage of federal legislation, the Transportation Equity Act for the 21st Century (TEA-21), which became effective October 1, 1998. The department used a three-step approach to phase-in funding and positions. The first step was the approval of 16 positions and about \$4.0 million in federal spending authority through the use of the non-cognizable statute. This move allowed the Board of Examiners and the Division of Financial Management to increase the budget when the Legislature was out of town. The next step was the approval of 38 more positions, \$1.4 million in state funding and \$19.8 million in federal funding, during the supplemental appropriation process. This brought the FY 1999 estimated expenditures to \$361.0 million. Then JFAC approved 22 more positions related to TEA-21 in the FY 2000 budget. After adding three positions approved for the Administrative License Suspension Program and four positions added by the transfer of the Public Utilities Commission motor carrier functions to ITD (HB 377aa), the full-time position count increased by a grand total of 83 positions. This year's appropriation bill also included more language than usual, dealing with the public transportation vehicle investment program, the state aircraft pool, highway safety, studded tires, and carryover authority for certain programs.

Capital Budget (Permanent Building Fund): For Fiscal Year 2000, appropriations from the Permanent Building Fund total \$24,353,900. This includes \$13,135,900 for alternations and repairs, asbestos removal, underground storage tank removal, compliance with ADA, Capital Mall maintenance, and \$200,000 for demolition of the old TB hospital in Gooding. Eleven new projects were approved; six of which are for planning money only and five of which are for actual construction costs. A General Fund transfer of \$1 million was included to cover the approved projects. The projects are as follows:

- \$300,000 of planning money for State Hospital South Remodel of "A" building,
- \$2,896,000 for Phase II of the State Microwave System,

- \$4,670,000 for Phase II of the ISU Physical Science Renovation,
- \$100,000 of planning money for a library expansion at EITC,
- \$1,000,000 of planning money for LCSC's Campus Activity Center,
- \$972,000 for Life Safety issues in the UI Agricultural Sciences Building,
- \$430,000 for development of a Capitol Mall Master Plan/Ada County Courthouse Plan,
- Re-approves \$330,000 of PBF funding authorized in FY 1998 and FY 1999 to relocate a 30-bed juvenile corrections unit, previously approved for St. Anthony, to Nampa utilizing primarily federal funding for construction with state funding utilized as a matching requirement,
- \$300,000 of planning money for CSI's Fine Arts Addition,
- \$500,000 of planning money for BSU's Information Technology Infrastructure Project,
- \$50,000 to construct a new warehouse at NIC.

GENERAL GOVERNMENT

CEC: The Joint Legislative Change in Employee Compensation (CEC) Committee met for two days just prior to the start of the 1999 legislative session to consider increasing state employee pay. The CEC Committee concurred with the Governor's CEC recommendation of a 3% pay increase based on merit, with no move in the payline. The cost of this pay increase amounted to \$13,049,700 from the General Fund, and \$24,549,300 from all funds. Since the Governor's CEC recommendation automatically goes into effect in the absence of legislative action, there was no need for the committee to adopt a concurrent resolution. The committee accepted the Governor's CEC recommendation, and no further action was taken.

Department of Administration: The Governor requested \$150,000 for the Department of Administration budget for Capitol security enhancements which included funding for package and letter X-ray equipment for the state mail room, an airport-style metal detector gate, electronic locks for all exterior and selected interior Capitol doors, and security enhancements outside the Capitol Mall. In the end, the Legislature appropriated \$35,000 for the X-ray equipment, and \$5,000 of the \$18,000 requested for electronic locks. This provides sufficient funding to place electronic locks on all the interior doors leading to the Governor's block of offices.

State Revenues & Expenditures

Personnel Commission: The FY 2000 appropriation for the Personnel Commission reflects the action taken by the Legislature on SB 1228, which removes the Personnel Commission as the body that is responsible for this staff and budget. In its place is a new "Division of Human Resources", created in the Office of the Governor. The FY 2000 appropriation is made to this new division.

State Controller: The Legislature changed the way in which much of the State Controller's budget is funded. Rather than fund a portion of Statewide Accounting and Statewide Payroll operations from dedicated billing funds, and a portion from a General Fund subsidy, these programs will now be fully allocated, with each agency of state government bearing its share of the cost of the State Controller's operations. The funding method is essentially the same as what has been in place for the State Treasurer's budget for several years. The State Controller will receive a General Fund appropriation, and then state agencies will be billed for the cost of the appropriation. These billing revenues will then be placed in the General Fund as reimbursement to the General Fund for the cost of the appropriation. This way, federal and dedicated fund agencies will contribute their share of the Controller's costs. It is estimated that this will save the General Fund \$1,960,200 over the old funding practice.

Military Division: The overriding issue in the Military Division's budget was the Governor's recommendation that the federal funds the Bureau of Disaster Services (BDS) has traditionally passed through to counties be eliminated. This money is used by the counties for disaster planning, an activity which state law mandates counties to perform. The Legislature reinstated the funding to the counties thereby eliminating the prospect of an unfunded mandate on the counties and left them with the same level of funding for FY 2000 as they have currently.

HEALTH & HUMAN SERVICES

Department of Health and Welfare: Overall, the department received an increase of 7.1 % in General Funds and a 0.3 % increase from all sources of funding.

Division of Public Health Services: \$727,700 in non-General Fund money was added to provide the chicken pox vaccine to non-Medicaid children; \$100,000 in spending authority was authorized for the Coeur d'Alene Children's Health program for lead poisoning prevention, screening, follow-up, and remediation

if necessary; and \$500,000 in non-General Funds was added to increase childhood immunization rates.

Self-Reliance Division: \$18,300 was shifted from the General Fund to federal funds due to a change in the federal match rate, and \$677,600 was shifted from federal funds to the General Fund due to a reduction in Food Stamp administrative reimbursement. Another \$600,000 to cover Food Stamp administrative reimbursement was not covered, resulting in the elimination of seven full-time positions. Through legislative intent the Department of Health and Welfare is authorized to expend up to \$1.5 million in allowable federal TANF money to develop programs in line with the Executive's Initiative on Child Development. Legislative intent also directs the department to expend up to \$1.5 million in allowable federal TANF money to enhance the Head Start program in Idaho for economically disadvantaged preschool children and their families. The Department is also directed not to create any new programs with savings generated through welfare reform without prior JFAC approval.

Family and Community Services: includes a fund shift of \$1,431,700 from the General Fund to non-General Fund sources, primarily due to the increased availability of endowment earnings. Two enhancements are funded with this budget. The first includes \$399,500 in non-General Funds to implement the provisions of SB 1446 from last session concerning tobacco enforcement. The second is \$46,800 in General Fund money to pay for educational services for those children under the care of the department. The department is also directed to utilize \$350,000 of the amount transferred from the Temporary Assistance to Needy Families grant to the Social Services block grant to purchase vocational services for adults with disabilities.

Medical Assistance Program: The appropriation includes the base amount plus \$14.1 million to provide a 2.5% increase to those providers whose reimbursement rates are not set in Idaho Code, and \$11.2 million to cover increased hospital and drug costs, and to fund those providers whose reimbursements are set in Idaho Code. \$2.2 million is provided to increase dental reimbursement, and \$1.2 million is provided to adjust rates for developmental disability services performed under the Home and Community-Based Services waiver. Also included in this appropriation is a fund shift of \$11.4 million to General and federal funding sources for continued program support. Legislative intent directs the department to provide waived services to those individuals who qualify for such services, and to utilize appropriate home and community-based services (HCBS) first before considering the placement of

State Revenues & Expenditures

an individual in an intermediate care facility for the mentally retarded (ICF-MR). Legislative intent also caps General Fund money for the Title XXI Children's Health Insurance Program at \$4.2 million and caps eligibility at 150% of the federal poverty level.

Catastrophic Health Care: This appropriation provides for a negative supplemental that removes \$2 million from the Catastrophic Health Care Cost Fund and deposit those moneys into the General Fund. Additionally there is appropriated \$10,135,700 from the General Fund for deposit in the Catastrophic Health Care Cost Fund for Fiscal Year 2000. That number reflects the base amount with no new funding provided for this program.

NATURAL RESOURCES

Fish and Game: The Legislature did not approve any increase in licenses or tag fees, so the budget that was set for the Department of Fish and Game was based on existing revenue sources. Within that framework the department received the same 3% salary package all agencies received, and a limited amount of replacement capital outlay for vehicles, equipment and facility maintenance. Several budget enhancements were provided from non-license sources of funds, but there were also some directed cuts in license funded programs which eliminated four positions including an assistant director position. Also, license funded support of the MK Nature Center, elementary education, conservation data center and non-game programs was eliminated, and shifted to set-side funds generated by the wildlife license plates, due to the passage of SB1161a which changed the funding distribution from the sale of those plates. One million dollars from surplus set-aside funds from the stamp programs was earmarked for a new automated licensing system, and if not used for that purpose would remain unspent.

Parks and Recreation: The Legislature approved the addition of two new state parks, Cascade Lake State Park and Box Canyon. The Cascade facility had operated as a two-year pilot project before being approved this session, and Box Canyon was approved with a concurrent resolution authorizing the Department of Parks and Recreation to enter into agreements with the State Building Authority to finance and acquire property for the state at Box Springs Canyon near Hagerman, Idaho for \$5.0 million. The sources of funds for the acquisition are from Idaho Power relicensing monies, an INEEL settlement fund, and the Nature Conservancy.

Division of Environmental Quality (DEQ): DEQ experienced some dramatic changes for FY 2000. First, the Water Pollution Control Fund base was reduced by \$1.5 million to transfer the Agricultural Water Quality Program to the Soil Conservation Commission. Second, HB287 eliminated the Hazardous Waste Management Fund (HWMF) and deposited the commercial generator fees into the General Fund. This necessitated a fund shift in the budget of \$1.8 million from the HWMF to other dedicated funds and \$1.3 million to the General Fund. Third, JFAC approved two senior water quality analysts to assist with Total Maximum Daily Load development and implementation. Fourth, JFAC approved two senior water quality analysts to perform bull trout problem assessments. Finally, the JFAC approved three air quality positions to assist and coordinate with private industry and local community officials to address carbon monoxide air quality redesignation issues in the Treasure Valley. Including three positions funded through non-cog. federal funding, the division added a grand total of 10 more positions to the budget since last session.

Department of Lands: JFAC approved two new positions for fiscal and inventory support, one new position for commercial property management, and three-fourths of a position for mineral resource management. JFAC also provided funding for computer network support, TMDL implementation, weed control, fire training, equipment and furnishings, rural community fire grants, a federal lands work-group, and an update for the log scale handbook. These changes resulted in a 9.5% increase over the base. The committee also approved a \$3.2 million fund shift from the General Fund to the Land Improvement Fund. The shift removes about half of the General Fund support provided for endowment related activities. This shift is made possible by the endowment reform legislation passed last year and leaves the remaining General Fund support for endowment related activities to be shifted to the dedicated earnings reserve funds in the FY 2001 budget.

REGULATORY & ECONOMIC DEVELOPMENT

Department of Commerce: The major issue in the Department of Commerce budget was the Governor's recommendation that the state open an office in Washington, D.C. After much discussion, the position and office were funded. The person hired to work in this office will promote Idaho businesses with the foreign trade delegations located in the many embassies there. The office will also work with the federal government in the area of intergovernmental relations. The Legislature also approved a new position to coordinate Idaho's efforts at securing a spaceport facility at the

State Revenues & Expenditures

INEEL site in Eastern Idaho. The site currently under consideration is the Test Area North sector, between Mud Lake and Howe.

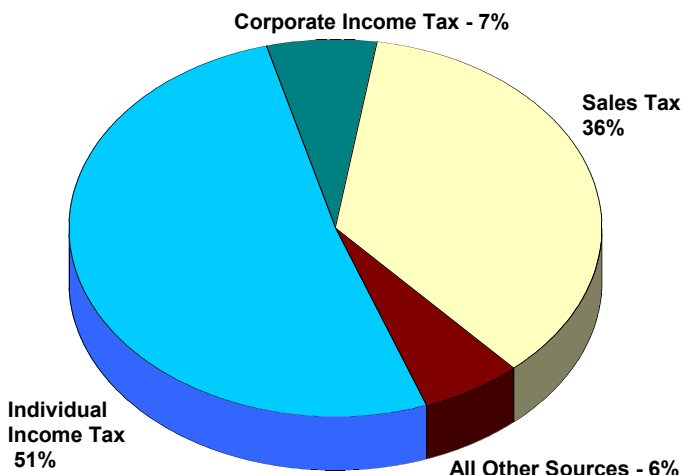
Division of Building Safety: The Legislature approved eight additional FTPs and associated funding for the Division of Building Safety. Of those eight positions, the Plumbing Bureau received three plumbing inspectors and two clerical specialists to respond to the nearly 22% increase in plumbing permits issued and five percent increase in plumbing inspections. The Electrical Bureau received the other three FTPs for electrical license inspectors. In addition to performing inspections, these electrical inspectors will be used to conduct investigations when necessary to fulfill the statutory obligation to investigate all local jurisdictions' licensing infractions as well as state violations. The total FY 2000 appropriation for the Division of Building Safety is \$7,184,100, a 5.8 percent increase over the FY 1999 budget.

The Legislature also approved an interim committee to undertake and complete a study of the construction industry to consider the consolidation of government agencies for the efficient management of laws and rules, which govern the licensing, and operation of the construction industry. This interim committee's activities will include the review of rules and laws of the Division of Building Safety.

Medical Boards: The appropriation to the Medical Boards, which include the Boards of Pharmacy, Dentistry, Medicine, Nursing, Optometry, and Veterinary Medicine, is an increase of 26.3 percent over the FY 1999 budget. This is partially due to legislation that passed last session. The legislation established the Patient Freedom of Information Act whereby affected medical boards are required to provide profile information on the health care professionals they regulate. The affected medical boards received increased spending authority to implement this legislation. Other notable enhancements included in the Medical Boards appropriation were two additional FTPs and associated funding for the Board of Medicine (a medical investigator and a clerical specialist) and one FTP and funding for the Board of Nursing (a clerical specialist). The Legislature appropriated a total of \$3,004,500 to the Medical Boards for FY 2000.

State Revenues & Expenditures

FY 2000 General Fund Revenue Total General Fund Revenue = \$1,678,039,100



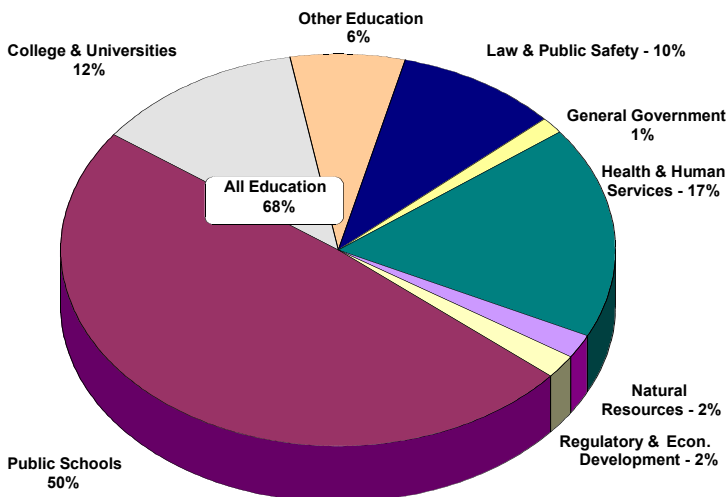
General Fund Revenue (Dollars in Millions)

By Source	FY 1990	FY 2000	Annual %Chg	Total %Chg
Individual Income Tax	\$398.3	\$861.3	8.0%	116.2%
Corporate Income Tax	72.5	113.3	4.6%	56.3%
Sales Tax	319.3	602.8	6.6%	88.8%
All Other Taxes	66.9	100.6	4.2%	50.4%
Total	\$857.0	\$1,678.0	7.0%	95.8%

Numbers May Not Add Due To Rounding

State Revenues & Expenditures

FY 2000 General Fund Appropriations **Total General Fund Appropriation = \$1,674,713,100**



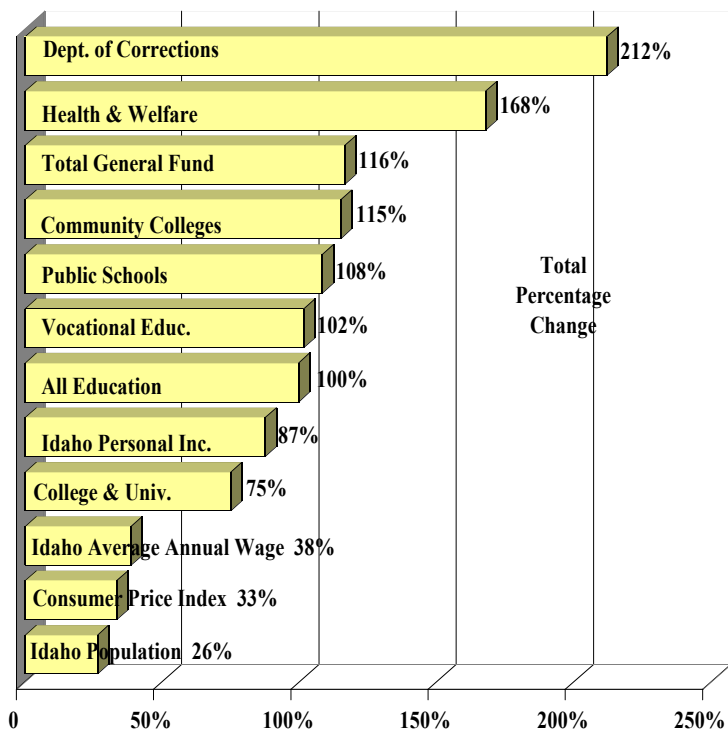
General Fund Appropriations *(Millions)*

<u>By Functional Area</u>	<u>FY 1990</u>	<u>FY 2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
Public Schools (K-12)	\$394.3	\$821.1	7.6%	108.3%
College & Universites	115.5	202.0	5.7%	74.9%
Other Education	58.3	110.4	6.6%	89.4%
Law & Public Safety	54.7	160.0	11.3%	192.3%
Transportation & Infrastructure	-----	-----	-----	-----
General Government	15.4	23.9	4.5%	55.4%
Health & Human Services	102.3	291.9	11.1%	185.5%
Natural Resources	15.9	31.8	7.2%	100.3%
Regulatory & Economic Development	17.4	33.7	6.8%	93.7%
Total	\$773.7	\$1,674.7	8.0%	116.5%

Numbers May Not Add Due To Rounding

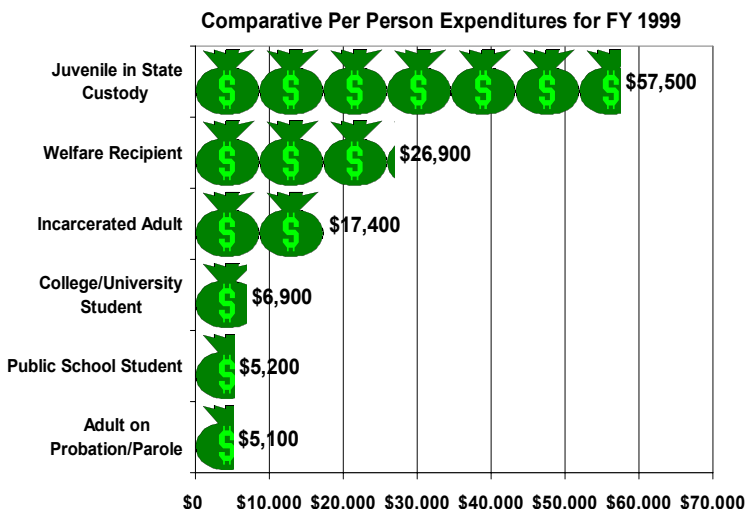
General Fund Appropriations Comparison & Selected Economic Indicators: FY1990 - FY2000

Compares growth in original appropriations from the State General Fund for various state programs along with income, wages, inflation and population over a ten-year period.



State Revenues & Expenditures

Average Annual Expenditures per Person for Selected State Programs



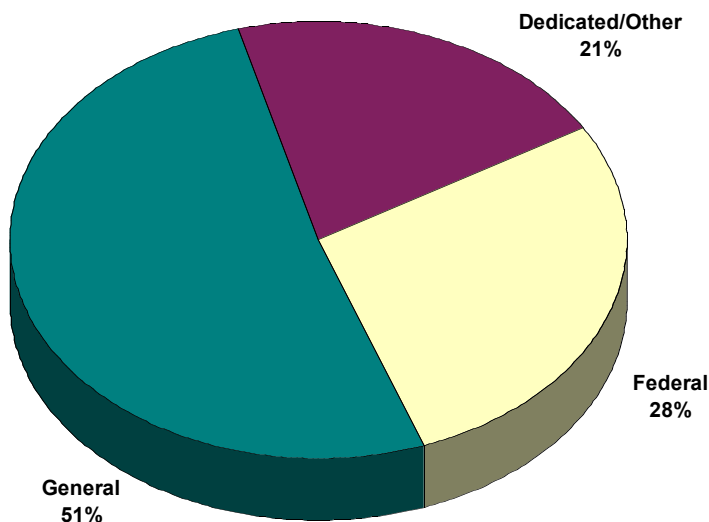
Notes:

1. *Juvenile in state custody is an average cost for all public and private facility operations and includes all state funds. It does not include state and federal funds shared with counties for probation and juvenile justice programs.*
2. *Individual benefit for "example" welfare recipient based on maximum initial eligibility using single unemployed parent of two receiving TAFI benefits, food stamps, Idaho Child Care, Medicaid and Rent Subsidy. Does not include departmental overhead.*
3. *Incarcerated adult in Idaho state prison system includes all appropriated funds and is the average cost of housing an Idaho inmate in state, county, or private facilities.*
4. *College & University student includes the State General Fund and university endowment funds, and excludes student fees and other revenue sources.*
5. *Public Schools includes all state, local and federal funds except capital assets and debt principal. Uses FY 1998 financial data as most current available.*
6. *Adult on probation or parole includes all state-appropriated funds.*

State Revenues & Expenditures

FY 2000 All Funds Revenue

Total Revenue from All Sources = \$3,267,005,700



Sources of Revenue

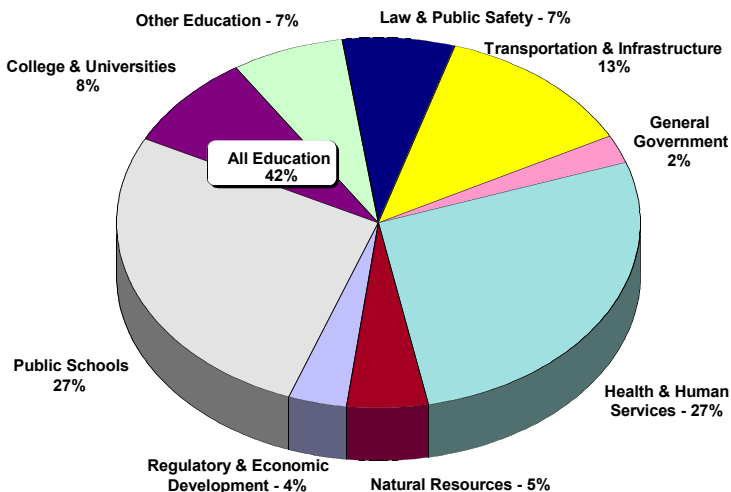
(Millions)

<u>Operating Budget</u>	<u>FY 1990</u>	<u>FY 2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<u>By Fund Source</u>				
General	\$857.0	\$1,678.0	7.0%	95.8%
Dedicated/Other	341.8	673.8	7.0%	97.1%
Federal	448.8	915.2	7.4%	103.9%
Total	\$1,647.6	\$3,267.0	7.1%	98.3%

Numbers May Not Add Due To Rounding

State Revenues & Expenditures

FY 2000 All Funds Appropriations **Total Appropriations = \$3,263,679,700**

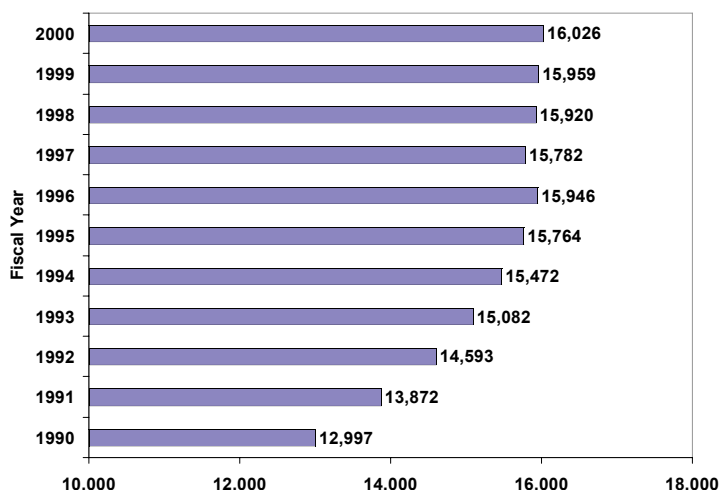


Appropriations (Millions)

Operating Budget	FY 1990	FY 2000	Annual %Chg	Total %Chg
By Functional Area				
Public Schools (K-12)	\$418.5	\$877.9	7.7%	109.8%
College & Universities	140.2	269.4	6.7%	92.1%
Other Education	58.3	226.8	5.8%	75.9%
Law & Public Safety	54.7	233.8	10.8%	179.2%
Transportation & Infrastructure	262.0	406.2	4.5%	55.0%
General Government	47.8	78.4	5.1%	64.0%
Health & Human Services	332.7	891.1	10.4%	167.9%
Natural Resources	86.5	164.7	6.7%	90.5%
Regulatory & Economic Development	64.0	115.5	6.1%	80.5%
Total	\$1,564.3	\$3,263.7	7.6%	108.6%

Numbers May Not Add Due To Rounding

Full-time Equivalent Positions Historical Comparison of Original Appropriations



- **Full-time Equivalent Positions (FTP):** The use of FTP's is a means of counting the number of full-time positions being funded instead of the total number of state employees. One FTP could represent two half-time employees. One FTP is equal to 2080 working hours, or a year's worth of 40 hour work weeks.
- **The totals do not include** Public Schools, Community Colleges, or Public Health Districts, nor do they include positions in continuously appropriated programs such as the Department of Labor and the Disabilities Determinations Service.
- **Percent Change:** The number of full-time equivalent positions has grown from 12,997 in FY 1990 to 16,026 in FY 2000 or a 23% increase. The annual percent change for the 10 year period was 2.1%.

1990	12,997	3.2%
1991	13,872	6.7%
1992	14,593	5.2%
1993	15,082	3.3%
1994	15,472	2.6%
1995	15,764	1.9%
1996	15,946	1.2%
1997	15,782	(1.0%)
1998	15,920	0.9%
1999	15,959	0.2%
2000	16,026	0.4%

State Revenues & Expenditures

Consumer Price Index (CPI-U)

Inflation has accounted for just under 1/3 of the annual growth in Idaho's budget over the past decade.

<u>Description</u>	<u>FY 1990</u>	<u>FY 2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
CPI-U	127.0	169.4	2.9%	33.4%

STATEWIDE SUMMARY

Operating Budget By Fund Source (in Millions)

General	\$773.7	\$1,674.7	8.0%	116.5%
Dedicated/Other	341.8	673.8	7.0%	97.1%
Federal	448.8	915.2	7.4%	103.9%
Total	\$1,564.3	\$3,263.7	7.6%	108.6%

Source: U.S. Department of Labor & Idaho Economic Forecast

- The Consumer Price Index for All Urban Consumers (CPI-U) is a representative measure of the average change in prices over time in a fixed market basket of goods and services in cities around the United States. A "market basket" would include costs of food, clothing, shelter, transportation, medical care, and other goods and services that people buy for day-to-day living. The index works like this: for example, as a general measure of inflation the CPI-U suggests that if a hypothetical loaf of bread cost \$1.27 in 1990 it would take \$1.69 in 2000 to buy that same loaf. This is approximately a one-third price increase over ten years due to inflation. The CPI-U is produced by the U.S. Department of Labor, Bureau of Labor Statistics and is widely used as an indicator of inflation.
- For most ten-year tabular and graphical data presented in this fact book, a quick method of adjusting for the effects of inflation can be calculated by subtracting 2.9% from the annual percentage change numbers and 33.4% from the total percentage change numbers.
- The "inflation-adjusted" or real growth can then be examined. For example, "All General Funds" grew by 8% annually over the past decade and 116.5% in total. Adjusted for inflation, the real growth can then be determined to be 5.1% annual and 83.1% in total.

Functional Areas

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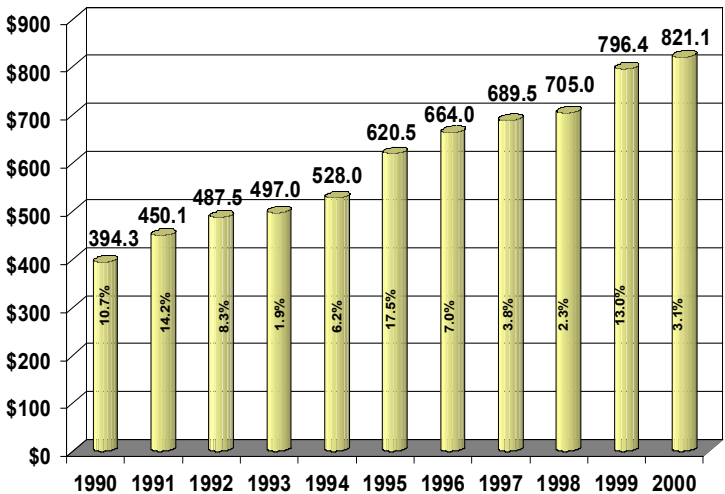
Public Schools (K-12)

Appropriated Operating Budget	FY 1990	FY 2000	Annual %Chg	Total %Chg
<u>By Program</u>				
Public Schools	\$418.5	\$877.9	7.7%	109.8%
General	\$394.3	\$821.1	7.6%	108.3%
Dedicated/Other	24.2	56.8	8.9%	134.7%
Total	\$418.5	\$877.9	7.7%	109.8%

Numbers May Not Add Due To Rounding. Excludes Voc. Ed & Driver's Training Funds

Original General Fund Appropriations to Public Schools

- In Millions -



Note: FY 1999 appropriations include \$54.7 million in property tax replacement previously diverted from sales tax collections directly to Idaho school districts.

Local School District Certified Personnel

85% of over 15,000 certified personnel employed
by local school districts in Idaho are teachers.

Activity Classification	FY89 FTE	FY99 FTE	Annual %Chg	Total %Chg
District Administration	302.7	363.7	1.9%	20.2%
School Administration	532.4	699.8	2.8%	31.4%
Student Services	696.1	1,202.1	5.6%	72.7%
Instructional Services	10,424.7	13,395.4	2.5%	28.5%
Total	11,955.9	15,661.0	2.7%	31.0%

*Note: SDOE Annual Statistical Reports (FY 1999 is latest information
available at time of printing.)*

FY 1998-99 School District Profiles

Nearly 245,000 students are enrolled in
Idaho's public school (K-12) system.

Size of District	No. of Districts	Student Enroll.	Student Teacher Ratio	Expend per Student*
Over 5,000 students	12	128,098	19.1	\$5,113
2,5000 to 4,999 students	14	50,156	18.4	\$5,055
1,000 to 2,499 students	29	43,634	17.9	\$5,203
500 to 999 students	20	13,486	15.8	\$6,135
Less than 500 students	37	9,249	13.5	\$7,040
Statewide Total	112	244,623	18.3	\$5,248

*Note: *SDOE Sources (Uses FY 1998 financial data as most current available.)*

Public School Funding Formula

Support Units - An integral part of the funding formula calculations is based on average daily attendance (ADA) according to the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor". (Section 33-1002, subsection 6, Idaho Code).

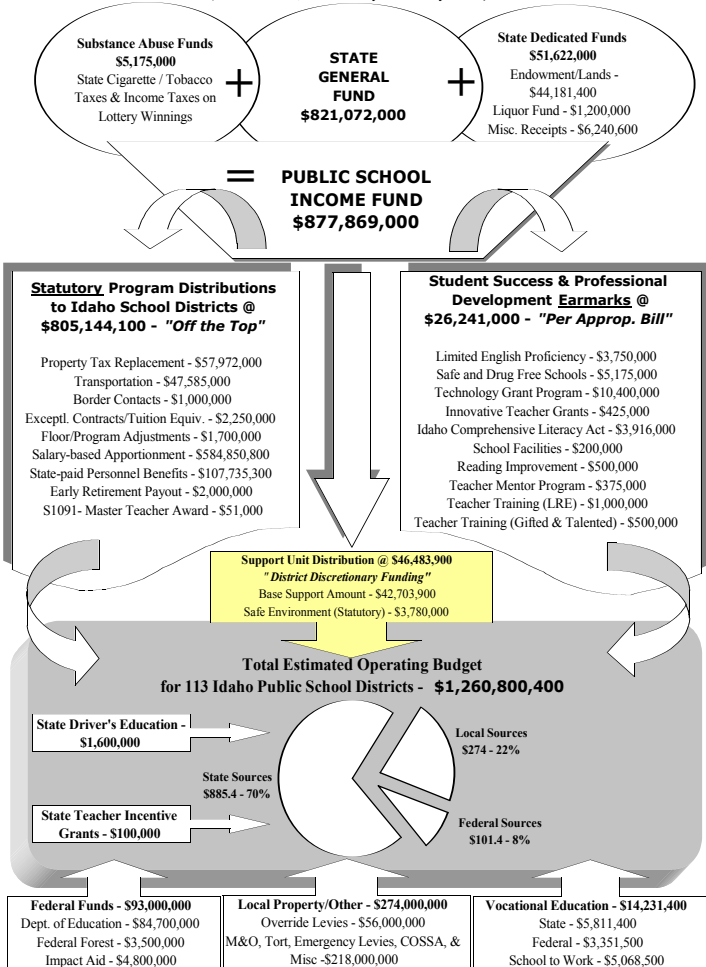
Salary-Based Apportionment - The legislature determines the distribution of over two-thirds of the state funds for FY 2000. When applicable benefits are included, the total state funding involved in this area is 79%.

The salary-based apportionment is computed using the number of support units in a district times a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) times a statutory base salary (\$20,915 for instructional; \$30,599 for administrative; and \$16,232 for classified) times a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code.)

Transportation Program - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits of drivers, and other costs such as for contracted operations. The transportation support program is based on transporting pupils one and one-half miles or more unless approved by the state board of education. The state's share of the transportation costs are eighty-five percent (85%) of allowable costs for the preceding year (Section 33-1006, Idaho Code).

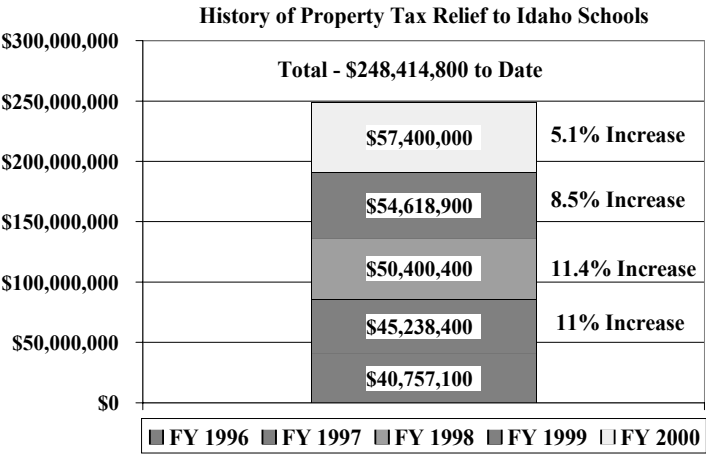
IDAHO PUBLIC SCHOOL SUPPORT - FY 2000 FUND FLOW

(Excludes Bond, Plant Facility and Lottery Funds)



Property Tax Relief History

The State has provided for property tax relief totaling \$248.4 million over the past five years.



- HB 156, Laws of 1995, reduced local school tax levy authority from four-tenths to three-tenths of one percent (a 25% reduction in maximum levy rate) and made up the same amount from state sales taxes in property tax replacement provisions of the law.
- HB 1535, Laws of 1998, changed the property tax replacement mechanism. The sales tax is now deposited into the General Fund and the tenth of one percent property tax replacement is presently included in the Public School Support budget as a General Fund appropriation beginning with fiscal '99.
- Corresponding with slower increases in market valuation, increases in property tax replacement dollars have slowed in the past couple of years.

**Statewide Certified Staff Salaries
for Idaho School Districts**

The average teacher's salary in Idaho is about \$34,000.

<u>Activity Classification</u>	<u>FY89 Aver. Salary</u>	<u>FY99 Aver. Salary</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
District Administration				
Superintendent	\$44,171	\$70,979	4.9%	60.7%
Assistant Superintendent	\$45,944	\$74,447	4.9%	62.0%
Director	\$38,824	\$56,178	3.8%	44.7%
Supervisor/Coordinator	\$34,791	\$50,304	3.8%	44.6%
<i>Average</i>	<i>\$40,933</i>	<i>\$62,977</i>	<i>4.4%</i>	<i>53.9%</i>
School Administration				
Elementary Principal	\$35,409	\$56,828	4.8%	60.5%
Head Teacher	\$24,283	\$35,692	3.9%	47.0%
Secondary Principal	\$36,799	\$58,205	4.7%	58.2%
Assistant Principal	\$35,400	\$53,820	4.3%	52.0%
<i>Average</i>	<i>\$32,973</i>	<i>\$51,136</i>	<i>4.5%</i>	<i>55.1%</i>
Student Services				
Education Media Generalist	\$23,729	\$37,381	4.6%	57.5%
Counselor	\$27,920	\$39,112	3.4%	40.1%
School Psychologist	\$29,139	\$42,943	4.0%	47.4%
Psychological Examiner	\$22,792	\$44,368	6.9%	94.7%
School Nurse	\$21,408	\$32,443	4.2%	51.5%
School Social Worker	\$25,090	\$38,782	4.5%	54.6%
Speech/Lang. Path./Audio.	\$24,598	\$39,746	4.9%	61.6%
<i>Average</i>	<i>\$24,954</i>	<i>\$39,254</i>	<i>4.6%</i>	<i>57.3%</i>
Instructional Services				
Elementary Teacher	\$22,296	\$34,166	4.4%	53.2%
Secondary Teacher	\$23,229	\$33,954	3.9%	46.2%
<i>Average</i>	<i>\$22,763</i>	<i>\$34,060</i>	<i>4.1%</i>	<i>49.6%</i>

Note: SDOE Annual Statistical Reports (FY 1999 is latest information available at time of printing.)

College & Universities

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Campus</i>				
University of Idaho	\$55.7	\$98.7	5.9%	77.4%
Boise State University	39.7	79.0	7.1%	98.8%
Idaho State University	34.1	71.7	7.7%	110.4%
Lewis-Clark State College	7.5	14.8	7.0%	96.2%
System, HERC,ITIG	3.2	5.2	4.9%	61.8%
Total	\$140.2	\$269.4	6.7%	92.1%

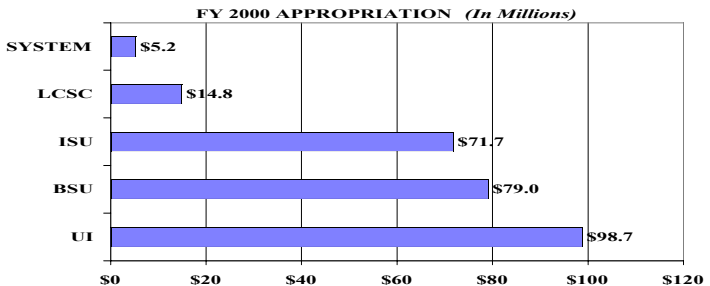
By Fund Source

General	\$115.5	\$202.0	5.7%	74.9%
Dedicated/Other	24.7	67.4	10.6%	172.9%
Total	\$140.2	\$269.4	6.7%	92.1%

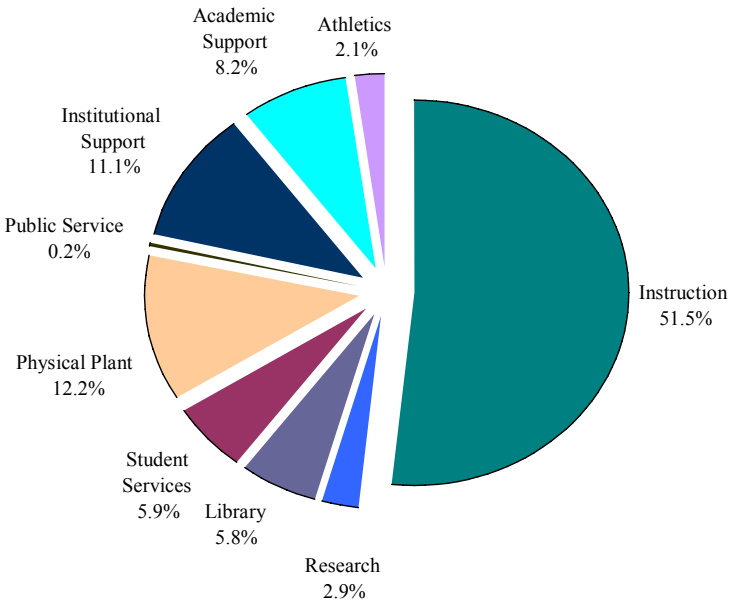
By Activity

Instruction	\$75.6	\$138.4	6.2%	83.1%
Research	3.6	7.7	7.9%	112.9%
Public Service	.7	.6	(2.3%)	(20.8%)
Library	8.4	15.5	6.3%	84.0%
Student Services	7.4	15.9	8.0%	116.1%
Physical Plant	16.3	32.7	7.3%	101.5%
Institutional Support	14.6	29.9	7.5%	105.6%
Academic Support	7.8	22.1	10.9%	182.2%
Athletics	2.7	5.7	8.0%	115.0%
Onetime \$/Std.Fee Adj.	3.2	.8	----	----
Total	\$140.2	\$269.4	6.7%	92.1%

Source: SBOE Financial Reporting System, Numbers May Not Add Due To Rounding



FY 2000 Appropriated Funding



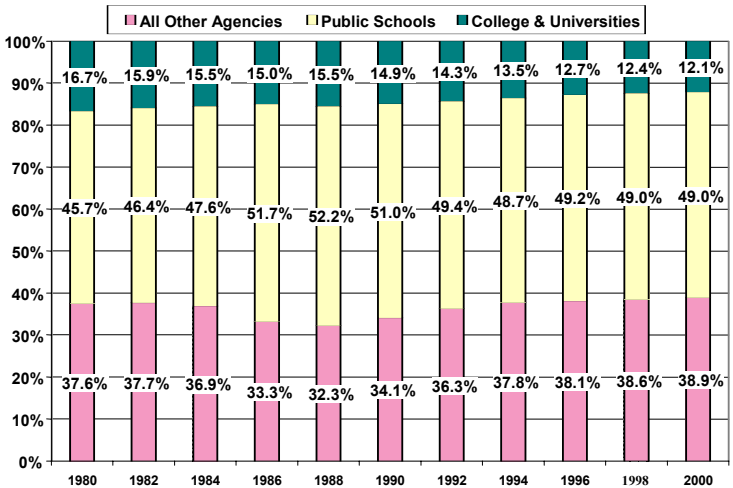
- Over the past decade the Colleges & Universities have received increased general funds at 6.7% per annum while statewide general fund appropriations have grown by 8%.
- Annual appropriated budgets have grown differently over the past decade with state general and endowment funds at 5.8% and student fees at 11.6%.
- Currently, "Instruction" as a categorical use of general education funding represents 51.5% of spending or 2.5% less than in 1990.

State Support

In 1980, College & Universities received 16.7% of General Fund appropriations while in 2000 state support comprises 12.1%.

General Fund Appropriation	FY 1980	FY 2000	Annual %Chg	Total %Chg
College & Universities	\$59.6	\$202.0	6.3%	238.9%
Public Schools	163.6	821.1	8.4%	401.9%
All Other Education	35.4	110.4	5.9%	211.9%
Health & Welfare	47.4	270.7	9.1%	471.1%
Adult/Juv. Corrections	7.0	108.5	14.7%	1,450.0%
All Other Agencies	44.6	162.0	6.7%	263.2%
Total	\$357.6	\$1,674.7	8.0%	368.3%

General Fund Percentage Distributions



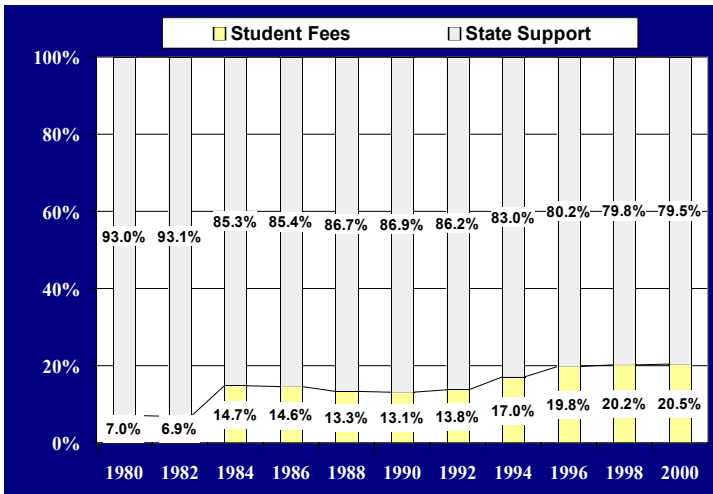
- Public schools comprised 45.7% of General Fund appropriations in 1980. In 2000, the share is 49%.
- Corrections comprised 2% in 1980. In 2000, the share is 6.5%. Annual growth in appropriations to Corrections has been over double that appropriated to the College & Universities.

Student Fees

Students have been assuming a progressively larger share of the cost of a public higher education over the past 20 years; however, the state still supports 80% of general education budgets.

General Fund Appropriation	FY 1980	FY 2000	Annual %Chg	Total %Chg
General Funds	\$59.6	\$202.0	6.3%	238.9%
Endowment Funds	3.4	12.3	6.6%	261.8%
Total - State Support	\$63.0	\$214.3	6.3%	240.2%
Student Fees	4.7	55.1	13.1%	1,072.3%
Total Appropriation	\$67.7	\$269.4	7.1%	297.9%

History of Student Fee Appropriations and State Support



- Student fees have increased over twice as fast (13.1%) as state support (6.3%) over the past two decades.
- In 1980, student fees represented about 7% of funds appropriated for general education, while in 2000 student fees comprise 20.5%.
- Conversely, state support comprised 93% of general education costs in 1980 and provides for 79.5% today.

Resident & Non-Resident Student Fees

Student fees for residents have been increasing at about the same rate as schools in the WICHE* states.

Annual Undergraduate Full-time Student Fees	1988/89	1998/99	Annual %Chg	Total %Chg
Resident Fees				
University of Idaho	\$1,048	\$2,136	7.4%	103.8%
Boise State University	1,180	2,132	6.1%	80.7%
Idaho State University	1,000	2,180	8.1%	118.0%
Lewis-Clark State Coll.	1,040	2,044	7.0%	96.5%
Idaho Average	\$1,067	\$2,123	7.1%	99.0%
WICHE Average	\$1,273	\$2,583	7.3%	102.9%
Non-Resident Fees				
University of Idaho	\$3,048	\$8,136	10.3%	166.9%
Boise State University	3,080	8,012	10.0%	160.1%
Idaho State University	2,900	8,420	11.2%	190.3%
Lewis-Clark State Coll.	2,940	7,326	9.6%	149.2%
Idaho Average	\$2,992	\$7,974	10.3%	166.5%
WICHE Average	\$4,361	\$8,903	7.4%	104.2%

**Source: WICHE stands for the Western Interstate Commission for Higher Education and includes 15 member states which are: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, S. Dakota, Utah, Washington and Wyoming.*

- Idaho **resident** undergraduate students pay fees which are 82% of the average WICHE student fee.
- Idaho **non-resident** undergraduate students currently pay fees which are 90% of the average WICHE student fee.
- For Fall '99/Spring '2000, **average resident** undergraduate student fees were increased by 8.7% over last year--UI \$2,348, BSU \$2,283, ISU \$2,398, LCSC \$2,204--while **average non-resident** undergraduate fees were increased by 2.3% over last year--UI \$8,348, BSU \$8,163, ISU \$8,638, LCSC \$7,476.

Student Loans & Financial Aid

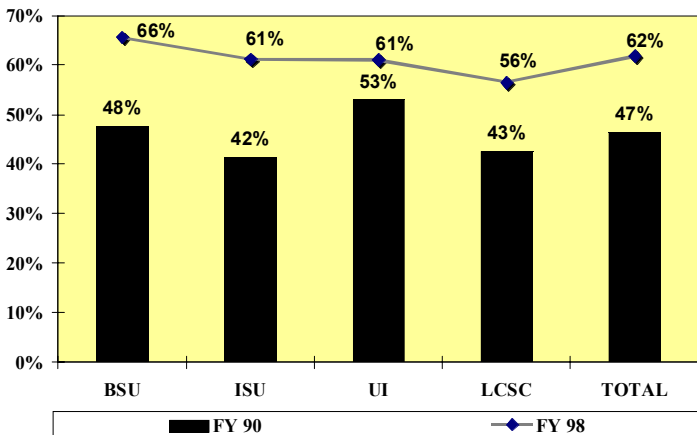
Eight years ago student loans comprised less than *one-half* of all financial aid. Today, student loans account for nearly *two-thirds* of about \$175 million in total financial aid on the four-year campus's.

<u>Student Loans</u>	<u>FY1990</u>	<u>FY 1998</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
Need-Based & Non-Need Based Std. Loans				
University of Idaho	\$9.4	\$33.6	17.3%	257.4%
Boise State University	6.3	26.3	19.6%	317.5%
Idaho State University	9.3	42.4	20.9%	355.9%
Lewis-Clark State Coll.	1.9	6.2	15.9%	226.3%
Total	\$26.9	\$108.4	19.0%	303.0%

Total Financial Aid

University of Idaho	\$17.7	\$55.0	15.2%	210.7%
Boise State University	13.2	40.0	14.9%	203.0%
Idaho State University	22.5	69.3	15.1%	208.0%
Lewis-Clark State Coll.	4.4	10.9	12.0%	147.7%
Total	\$57.8	\$175.2	14.9%	203.1%

Then & Now: Student Loans as a Percentage of Total Financial Aid



Source: SBOE C&U Financial Aid Offices Survey (FY 1998 is most current available.)

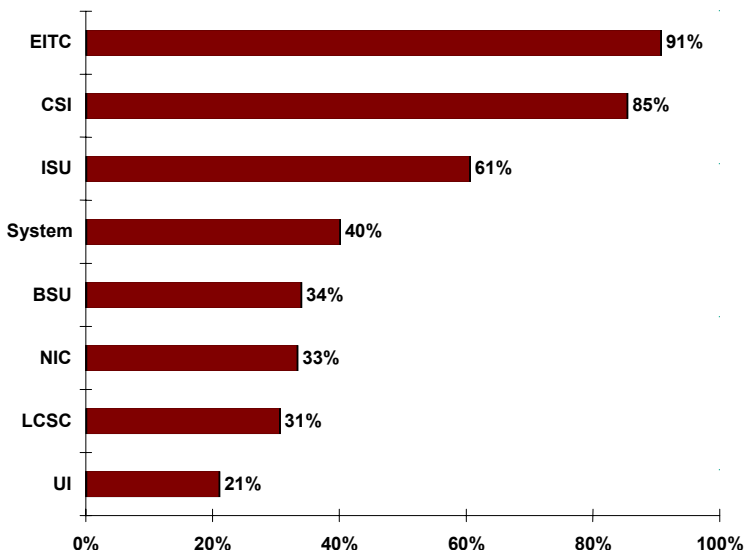
Academic & Vocational Enrollment

Over 51,000 students are enrolled either full or part-time in Idaho's public postsecondary education system.

Student Enrollment Fall Semester	Fall 1988	Fall 1998	Annual %Chg	Total %Chg
Headcount				
E. Idaho Technical Coll.	315	601	6.7%	90.8%
College of S. Idaho	2,626	4,871	6.4%	85.5%
Idaho State University	7,616	12,232	4.9%	60.6%
Boise State University	11,747	15,744	3.0%	34.0%
North Idaho College	2,600	3,469	2.9%	33.4%
Lewis-Clark State Coll.	2,275	2,972	2.7%	30.6%
University of Idaho	9,444	11,437	1.9%	21.1%
Total Enrollment	36,623	51,326	3.4%	40.1%

Source: SBOE Higher Education Fact Books

Total Enrollment Growth by Campus: 1988 - 1998



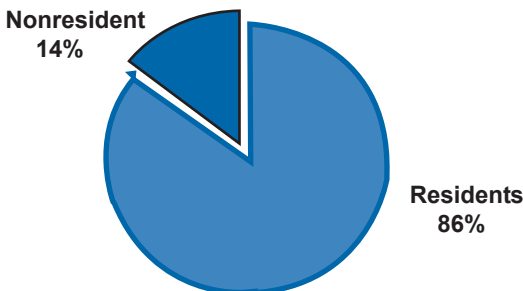
Resident & Nonresident Enrollment

Resident student enrollment still comprises about 86% of total enrollment although this varies by campus.

Full-Time Academic Student Enrollment	Fall 1988	Fall 1998	Fall 1988 % of Total	Fall 1998 % of Total
University of Idaho	6,858	8,367		
Resident	5,433	6,400	79%	76%
Non Resident	1,425	1,967	21%	24%
Boise State University	6,479	7,955		
Resident	6,036	7,137	93%	90%
Non Resident	443	818	7%	10%
Idaho State University	4,060	7,254		
Resident	3,603	6,592	89%	91%
Nonresident	457	662	11%	9%
Lewis-Clark State Coll.	1,018	1,644		
Resident	861	1,358	85%	83%
Nonresident	157	286	15%	17%
Coll. of Southern Idaho	1,000	1,841		
Resident	871	1,646	87%	89%
Nonresident	129	195	13%	11%
North Idaho College	1,435	1,859		
Resident	1,183	1,613	82%	87%
Nonresident	252	246	18%	13%
Total Full-time	20,850	28,920		
Resident	17,987	24,746	86%	86%
Nonresident	2,863	4,174	14%	14%

Source: SBOE Higher Education Fact Books

FY 1998 FULL-TIME ACADEMIC STUDENT



Other Education

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Program</i>				
State Board of Education	\$.8	\$ 1.9	9.6%	150.3%
Supt. of Public Instruct.	51.6	93.1	6.1%	80.4%
School for Deaf & Blind	4.0	6.8	5.4%	68.5%
Professional-Technical Ed.	24.3	46.4	6.7%	91.2%
Community Colleges	6.7	14.4	7.9%	114.7%
Ag Research & Extension	17.7	27.1	4.3%	52.6%
Health Education Progs.	3.9	6.4	5.1%	64.7%
Special Programs	2.4	5.9	9.6%	150.1%
Public Broadcasting	2.9	2.7	(0.8%)	(7.6%)
State Library	2.7	3.7	3.1%	35.7%
Historical Society	1.7	2.9	5.4%	69.2%
Vocational Rehabilitation	10.3	15.6	4.3%	51.8%
Total	\$129.0	\$226.8	5.8%	75.9%
<i>By Fund Source</i>				
General	\$58.3	\$110.4	6.6%	89.4%
Dedicated/Other	5.8	7.4	2.5%	28.1%
Federal	64.9	109.0	5.3%	68.0%
Total	\$129.0	\$226.8	5.8%	75.9%

Numbers May Not Add Due To Rounding

- "Other Education" refers to all of the educational entities that report to the State Board of Education except for the K-12 public schools and the four-year college (LCSC) and universities (UI, ISU, BSU).
- The State Board of Education is made up of eight members. Seven are appointed by the governor for five-year terms. The eighth is the Superintendent of Public Instruction, which is a statewide elected office. The SPI also heads the state Department of Education.
- Appropriated funding for Public Broadcasting has *decreased* by 7.6% over the past ten years. Funding for the remaining "Other Education" entities has *increased* by an average of 84% during that time. The Public Broadcasting decrease is due to a 30% reduction in federal funding from the FY 1990 level of \$1.12 million to \$788,800 in FY 2000, and only a small increase in General Funds---\$110,800---during that same period.

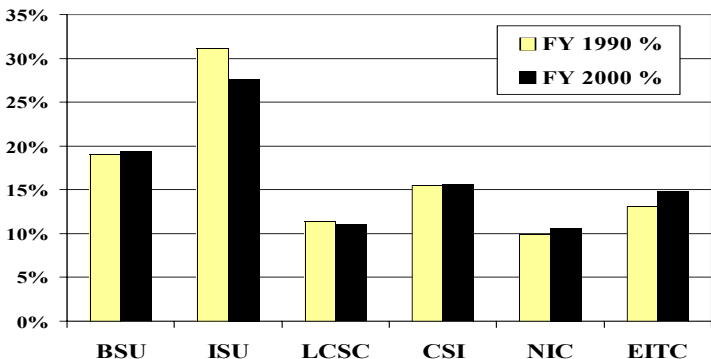
Postsecondary Professional-Technical Education

On a percentage basis, the allocation of state postsecondary Professional-Technical Education funding among the six technical colleges has remained mostly constant over the last decade.

Total Allocation <i>(includes Plant M&O)</i>	FY 1990	FY 2000	Annual %Chg	Total %Chg
By Program				
University of Idaho	\$0.0	\$0.0	---	---
Boise State University	3.0	5.6	6.2%	82.6%
Idaho State University	5.0	7.9	4.8%	59.9%
Lewis-Clark State Coll.	1.8	3.2	5.8%	75.0%
Coll. of Southern Idaho	2.5	4.5	6.1%	80.8%
North Idaho College	1.6	3.0	6.7%	91.8%
E. Idaho Tech. College	2.1	4.3	7.4%	103.6%
System-wide	0.006	0.3	47.0%	4,603.8%
Total	\$16.0	\$28.7	6.0%	79.8%
By Fund Source				
General	\$15.7	\$28.5	6.2%	82.0%
Federal	0.2	0.0	---	---
Other	0.1	0.2	4.9%	60.7%
Total	\$16.0	\$28.7	6.0%	79.8%

Source: State Division of Professional-Technical Education

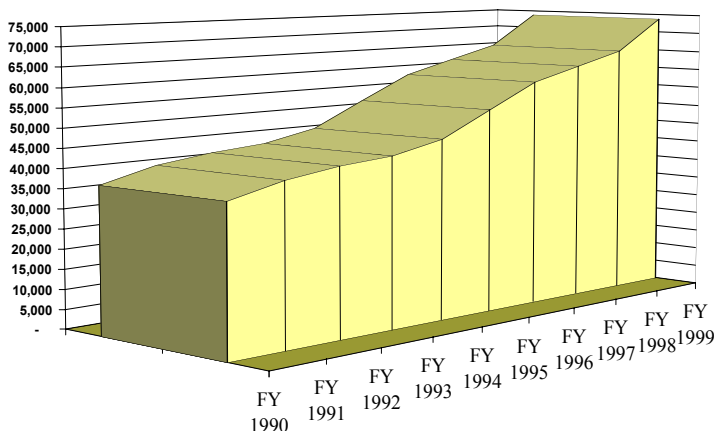
Percent of Total Postsecondary Allocation



Professional-Technical Education STRONG and STEADY ENROLLMENT GROWTH

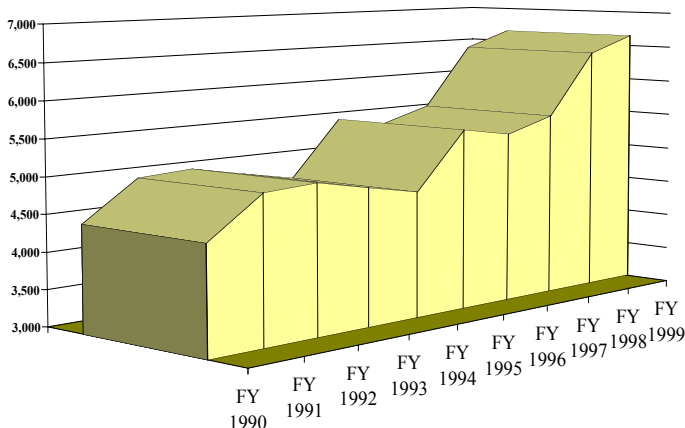
At the high school level, the number of students enrolling in at least one professional-technical course has doubled in the past decade.

Secondary Professional-Technical Course Enrollment



At the six technical colleges, enrollment has grown 50% over the same ten-year period.

Postsecondary Technical Degree & Certificate Enrollment



Source: State Division of Professional-Technical Education

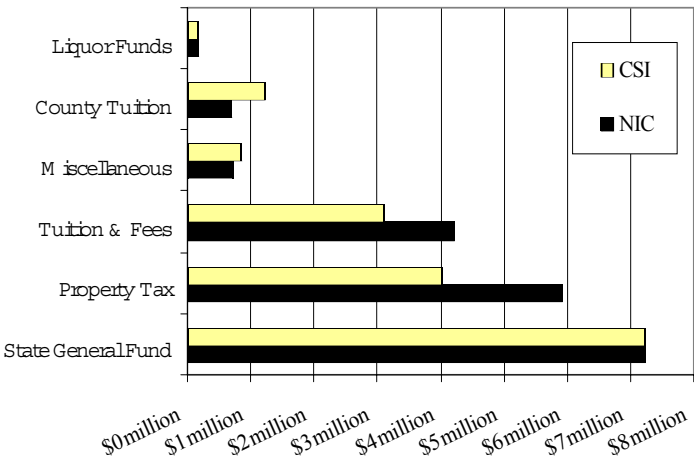
Community College Funding

Both state support and tuition/student fees have increased faster than local property tax revenues over the past decade.

<u>Operating Budget</u>	<u>FY 1990</u>	<u>FY 2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
By Program				
Coll. of Southern Idaho	8.7	16.5	6.6%	89.5%
North Idaho College	9.4	18.9	7.2%	100.5%
Total	18.1	35.3	6.9%	95.2%
By Fund Source				
General (State Support)	6.7	14.4	7.9%	114.4%
Liquor Funds	0.3	0.3	0.0%	0.0%
Property Tax	5.8	9.9	5.5%	71.3%
Tuition & Fees	2.9	7.3	9.7%	152.3%
County Tuition	1.0	1.9	6.5%	87.3%
Miscellaneous	1.5	1.5	0.3%	2.6%
Total	18.1	35.3	6.9%	95.2%

Numbers May Not Add Due To Rounding

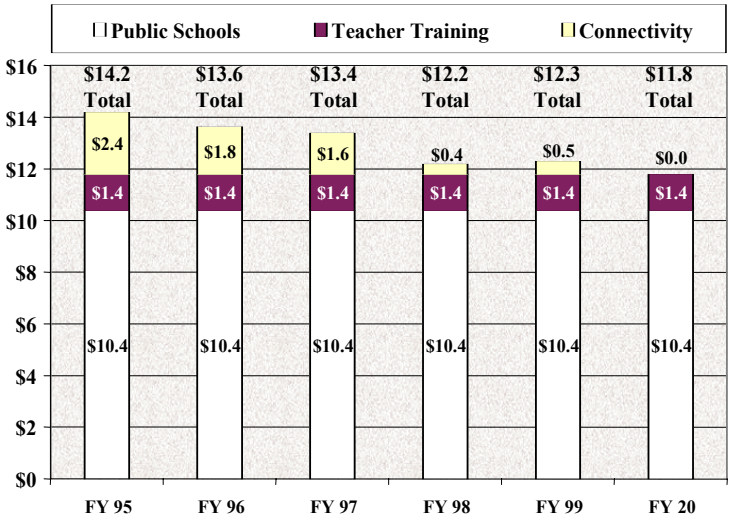
FY 2000 Revenue Source by Institution



Educational Technology Funding

Six-year appropriations through the Idaho Council for Technology in Learning total \$77.5 million for educational technology projects in the public/postsecondary education area.

History of State Educational Technology Funding
(I.C.T.L Only - In Millions)



- In partnership with the state, the J.A. & Kathryn Albertson Foundation has announced a commitment of \$80 million (over a three-year period) for a technology initiative. As part of a \$110 million overall education grant program, this initiative has two goals: first, helping Idaho schools accelerate the implementation of technology into classrooms and; second, assisting teachers in understanding how best to use technology to enhance student learning.

Program Descriptions

- The Office of the State Board of Education provides staff support to the State Board of Education. The Superintendent of Public Instruction implements state and federal laws and policies affecting public schools, and provides leadership and assistance to Idaho school districts.
- The School for the Deaf & and the Blind at Gooding provides educational opportunities for hearing and visually impaired children across Idaho.
- Professional-Technical (formerly Vocational) Education coordinates the delivery of applied educational programs through both the secondary school system and the state's six postsecondary technical colleges.
- Idaho's two 2-year community colleges--North Idaho College in Coeur d'Alene and the College of Southern Idaho in Twin Falls--offer academic and professional-technical education and workforce development training.
- The Agricultural Research and Cooperative Extension Service conducts research on improving agricultural practices and productivity at centers on the UI campus, Caldwell, Aberdeen, Boise, Parma, Sandpoint, Idaho Falls, Twin Falls, Teton, Kimberly and Dubois. Extension offices, located in 42 of 44 counties, deliver the resulting benefits to the public.
- Health Education programs include five programs for students. The WOI program is currently training 44 students in veterinary medicine. WWAMI and the University of Utah currently provide medical education to 88 students. IDEP currently provides dental education to 28 students. WICHE provides undergraduate education to several hundred students and professional education to 2 occupational therapy and 8 optometry students. The Family Practice Residency program currently provides physician training to about 40 newly graduated medical doctors.
- There are seven Special Programs. FUR works to increase the productivity of Idaho's forest industries. IGS collects geologic and mineral data. The Scholarships & Grants Program administers several such postsecondary programs. The Idaho Museum of Natural History is located at ISU. The six Small Business Development Centers located around the state assist entrepreneurs. The Idaho Council on Economic Education helps teachers to incorporate economics into their lesson plans. The State Council for Technology in Learning helps teachers use technology in education.
- Idaho Educational Public Broadcasting provides instructional and educational programming through KUID at the UI, KAID at BSU and KISU at ISU.
- The State Library coordinates and provides library services to the people in Idaho and acts as a resource for state government.
- The Historical Society preserves significant buildings, sites and objects and provides interpretation of historic information.
- Vocational Rehabilitation programs include renal disease services, rehabilitation services for severely disabled persons with barriers to employment, epilepsy services, and independent living centers.

Law & Public Safety

Operating Budget	FY1990	FY2000	Annual %Chg	Total %Chg
By Program				
Adult Correction	\$27.3	\$88.9	12.5%	225.6%
Juvenile Correction	5.2	42.3	23.4%	717.2%
Law Enforcement	25.0	46.9	6.5%	87.4%
Judicial	14.6	25.0	5.5%	71.4%
Appellate Public Defender	----	1.0	----	----
Attorney General	4.6	14.7	12.4%	221.5%
Military & Emergency Response	7.1	14.9	7.8%	111.0%
Total	\$83.7	\$233.8	10.8%	179.2%
By Fund Source				
General	\$54.7	\$160.0	11.3%	192.3%
Dedicated/Other	19.6	47.7	9.3%	143.6%
Federal	9.4	26.1	10.7%	176.5%
Total	\$83.7	\$233.8	10.8%	179.2%

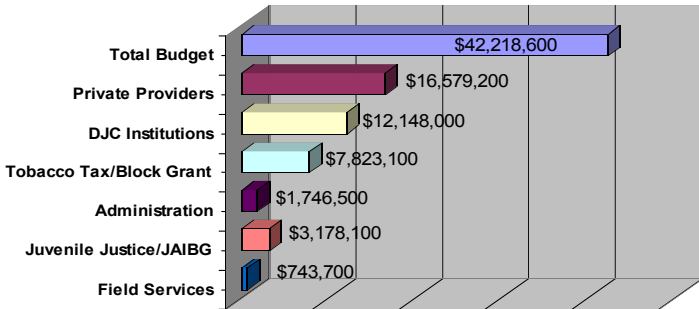
Numbers May Not Add Due To Rounding

Changes in the Makeup of Juvenile Correction's Population

- The ratio of state operated beds for juvenile offenders (compared to privately contracted beds) increased to 43% by April 1999, from 31% in April 1998, with the addition of 23 state beds. After the completion of the new juvenile facility in Lewiston, and serious juvenile offender beds in Nampa in FY 2001 - the ratio of state beds will rise to 53%.
- State operated beds for juvenile offenders are targeted for those with special requirements such as sex offenders, serious violent offenders, and juveniles who pose a very high security risk, and those requiring intensive residential substance abuse treatment.
- Overall the number of juveniles in state custody decreased over this last year, while the percentage of juveniles in custody requiring specialized programming has increased. One of the fastest growing specialized populations is the group of juveniles requiring psychiatric care who present a high risk of reoffending until their mental health issues are addressed.

Juvenile Corrections Trends in Idaho

Department of Juvenile Corrections FY 2000 Appropriation



- Approximately 26% of the Department's budget goes directly to counties and local communities for juvenile justice programs. Programs include prevention, intervention, and probation.

Number & Type of Crimes Reported to Police In Idaho from 1990 through 1997

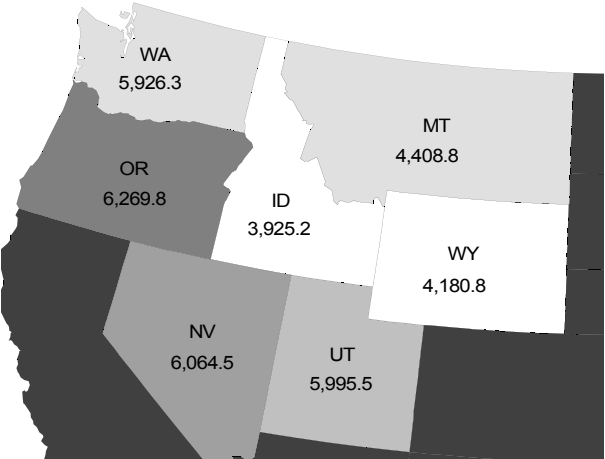
Year	Murder	Forcible Rape	Robbery	Aggravated Assault	Burglary	Larceny Theft	Motor Vehicle Theft
1990	27	275	151	2,323	8,187	28,216	1,666
1991	19	300	215	2,482	8,582	30,143	1,853
1992	37	339	229	2,398	7,934	30,023	1,679
1993	32	388	186	2,491	7,350	29,795	2,016
1994	40	316	209	2,673	8,147	32,597	2,210
1995	48	330	279	3,088	9,069	35,560	2,815
1996	43	313	241	2,580	8,431	33,872	2,229
1997	39	350	237	2,481	9,175	32,784	2,429

Source: FBI publication, *Crime in America*, 1997.

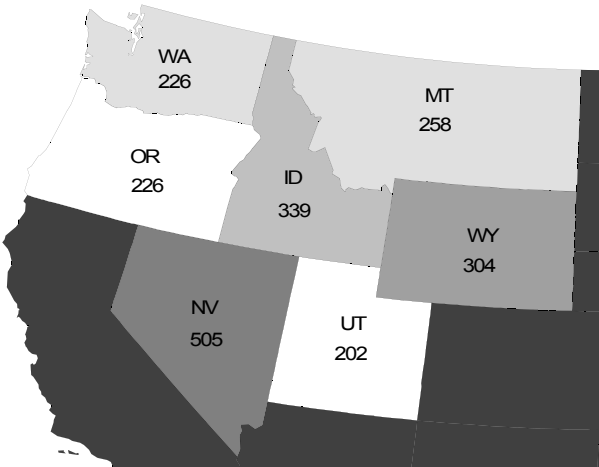
Crime Rates

Comparing crime and incarceration rates
for Idaho and its six border states

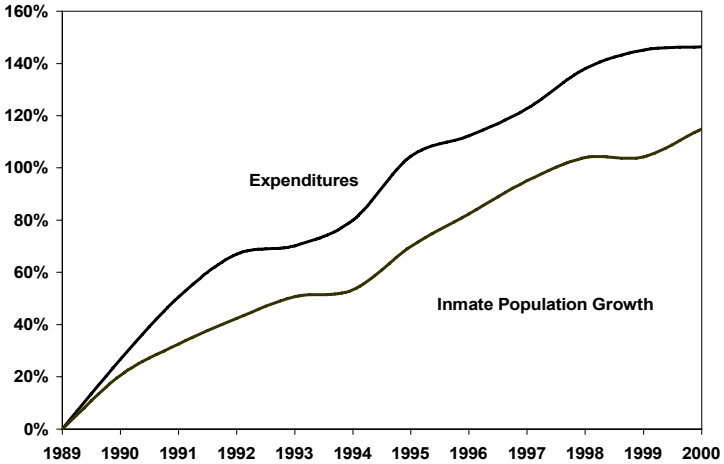
Crime Rates per 100,000 Population in 1997



**State Prisoner Incarceration Rates
per 100,000 Population in 1998**



Department of Correction
Expenditure & Inmate Population Growth
FY 1990 - 2000



	<u>Dept. Correc.</u> <u>Expenditures</u>	<u>% Change</u>	<u>Inmate</u> <u>Population*</u>	<u>% Change</u>
FY 1990	\$29,363,300	26.66%	1,822	20.28%
FY 1991	\$36,380,100	23.90%	2,040	11.96%
FY 1992	\$42,362,700	16.44%	2,241	9.85%
FY 1993	\$43,710,600	3.18%	2,427	8.30%
FY 1994	\$47,991,100	9.79%	2,491	2.64%
FY 1995	\$59,754,800	24.51%	2,903	16.54%
FY 1996	\$64,408,500	7.79%	3,268	12.57%
FY 1997	\$71,125,800	10.43%	3,681	12.64%
FY 1998	\$82,044,500	15.35%	4,007	8.86%
FY 1999	\$87,879,500	7.11%	4,018	0.97%
FY 2000	\$88,935,000	1.20%	4,448	10.70%

*First count of Nov. each fiscal year, except fiscal year 2000 which is first count July 1999.

Transportation & Infrastructure

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Program</i>				
Mgmt & Support	\$10.4	\$18.8	6.1%	80.7%
Planning	3.5	5.5	4.5%	55.1%
Motor Vehicles	12.0	15.6	2.7%	30.5%
Highway Operations	73.5	120.7	5.1%	64.3%
Capital Facilities	2.2	2.8	2.3%	25.3%
Contract Construction	146.3	212.5	3.8%	45.3%
Aeronautics	1.1	1.9	5.3%	68.2%
Public Transportation	1.2	4.1	13.4%	251.0%
Inter/Intra Services	<u>1.2</u>	<u>-----</u>	<u>-----</u>	<u>(100.0%)</u>
<i>Subtotal ITD</i>	\$251.3	\$381.9	4.3%	52.0%
Capital Budget	10.7	24.4	8.6%	127.6%
Total	\$262.0	\$406.2	4.5%	55.0%
<i>By Fund Source</i>				
Dedicated/Other	\$120.4	\$219.4	6.2%	82.3%
Federal	141.6	186.9	2.8%	31.9%
Total	\$262.0	\$406.2	4.5%	55.0%

Numbers May Not Add Due To Rounding

- Within the Idaho Transportation Department's (ITD) budget, Public Transportation and Management and Support have seen the largest percentage increases while Contract Construction and Highway Operations have accounted for the largest dollar changes.
- In FY 1996 the legislature approved a budget realignment for ITD, creating Planning from parts of other budgeted programs. The budget figures for FY 1990 have been adjusted accordingly. Furthermore, beginning with FY 2000 the legislature approved merging the Inter/Intra Services budget in with the other programs.
- The federal Transportation Equity Act for the 21st Century (TEA 21) provides a 62% increase in transportation funds to Idaho. The average annual federal apportionment rises from \$125 million to \$202 million over the next five years.

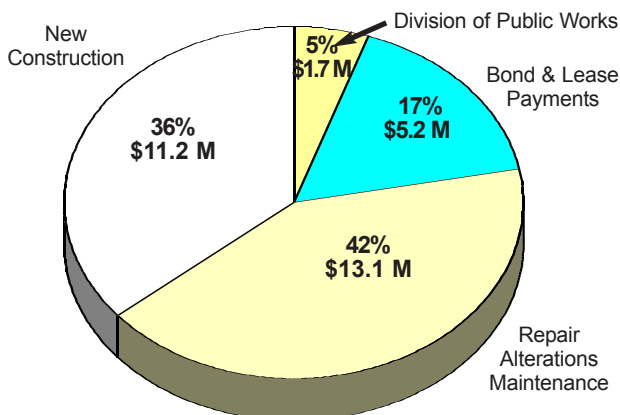
Permanent Building Fund / Capital Budget Historical Sources of Revenue

Revenues	FY 96	FY 97	FY 98	FY 99	FY 00
Income Head Tax	\$5.0	\$4.5	\$4.6	\$4.7	\$5.3
Cigarette Tax	6.9	7.0	6.8	6.7	6.5
Beer Tax	1.1	1.1	1.2	1.2	1.2
Sales Tax	0.5	0.5	0.5	0.5	0.5
Lottery	9.5	10.0	9.8	10.8	10.5
Budget Reserve Interest	1.9	1.6	1.6	1.9	2.0
PBF Interest ¹	--	--	--	--	2.9
Sub-Total	\$24.9	\$24.7	\$24.5	\$25.8	\$28.9
General Funds	49.7	1.0	0.0	2.0	1.0
Total	\$74.6	\$25.7	\$24.5	\$27.8	\$29.9

¹ SB 1505, Laws of 1998, enabled the Permanent Building Fund to keep its interest earnings. These earnings had been paid to the General Fund in prior years. FY 2000 is the first budget year to be impacted by this law change.

- The Permanent Building Fund Advisory Council directs the fund. Its membership consists of one senator, one representative, one banker, one contractor, and one member of the business community.
- Lottery profits are split 50-50 between the Permanent Building Fund and public schools.

FY 2000 Capital Budget



Idaho Transportation Facts & Figures by Jurisdiction*

<u>Description</u>	<u>State</u>	<u>Counties</u>	<u>Highway Districts</u>	<u>Cities</u>	<u>Total</u>
Number	1	33	63	185	282
Roadway Miles	4,952	14,107	12,719	3,492	35,270
Mile Paved	99%	33%	49%	86%	53%
Vehicle Miles Traveled	61%	9%	20%	10%	100%
Poor and Very Poor Condition	42%	73%	59%	25%	59%
Railroad Crossings	112	516	500	408	1,536
Bridges & Culverts over 20'	1,262	1,180	872	187	3,501
Total Budget	59%	13%	19%	9%	100%

- The budget for all jurisdictions corresponds closely with highway usage by jurisdiction as measured by vehicle miles traveled.

Idaho Transportation Finance

<u>Description</u>	<u>State</u>	<u>Counties</u>	<u>Highway Districts</u>	<u>Cities</u>	<u>%of Total</u>
State Highway Dist. Acct.	62.9%	13.0%	15.9%	8.2%	47.8%
Federal Aid	97.7%	0.3%	1.6%	0.4%	25.7%
Property Tax	0.0%	24.2%	60.9%	14.9%	9.5%
RV's, Local Impact Fees, etc.	0.0%	12.7%	48.6%	38.7%	5.5%
State Other	69.5%	6.6%	8.1%	15.7%	5.1%
National Forest Reserve	0.0%	78.4%	21.6%	0.0%	3.9%
Local Non- Highway Transfers	0.0%	3.3%	52.5%	44.3%	1.6%
Sales & Inventory	0.0%	35.0%	50.0%	15.0%	1.0%
Total Budget	59%	13%	19%	9%	100%

*Note: Cities in Ada County are included with Highway Districts. The city of Sandpoint is the Sandpoint Independent Highway District and is included with Highway Districts.
Source: Idaho Highway Needs Assessment Study Update, June 1995.

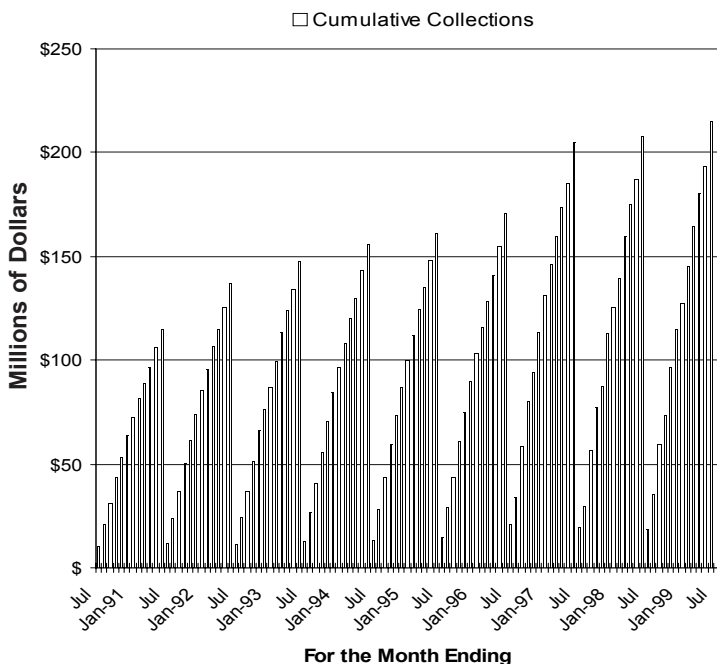
- About 10% of transportation funding comes from property taxes.

Idaho Historical Fuel Tax Rates

Year	State Fuel Tax Rate (cents)
1976-1981	9.5
1981-1982	11.5
1982-1983	12.5
1983-1988	14.5
1988-1991	18.0
1991-1995	21.0
1996 to present	25.0

- The legislature increased gasoline and special fuel rates 4 cents effective April 1, 1996. Furthermore, the one cent Petroleum Storage Trust Tax effective May 1990 is not reflected in the above fuel tax rates.

Historical Trend of Motor Fuel Collections



- Motor fuel collections amounted to \$215.4 million in FY 1999. That included revenues from special fuels (25¢/gal), gasoline (25¢/gal), petroleum clean water trust (1¢/gal), jet fuel (4.5¢/gal) and aviation fuel (5.5¢/gal).

Adjacent State Tax Rates (cents per gallon) July 1, 1999

State	Gas Tax	Gasohol Tax	Diesel Tax	Petroleum Storage Fee
Idaho	25	22.5	25	1
Montana	27	27	27.75	.75
Nevada	24 (plus county option up to 9¢, all at least 4¢)	same	27 (no county option)	.75
Oregon*	24	24	24	0
Utah	24	20	24	.5
Washington	23	23	23	.5
Wyoming	13	9	13	1

- Idaho has higher gas taxes than four of its neighbors and lower gas taxes than two of its neighbors. Of the seven states, Idaho, Utah, and Wyoming provide a tax break for gasohol. Wyoming uses a credit voucher equivalent to 4¢/gal for gasohol produced in that state. *Oregon is phasing in increased gasoline taxes of 5 cents and is replacing its weight distance tax with a fuel tax.

Source: Telephone survey of fiscal analysts.

Federal Excise Taxes on Gasoline (cents per gallon)

Effective Date	Tax Rate	Highway Fund	Mass Transit Fund	Underground Storage Tank Fund	For General Fund Deficit Reduction
09/30/93	14.1	10	1.5	.1	2.5
10/01/93	18.4	10	1.5	.1	6.8
10/01/95	18.4	12	2	.1	4.3
10/01/97	18.4	15.45	2.85	.1	0

- Effective October 1, 1997, 4.3 cents previously used for deficit reduction was redirected 3.45 cents into the Highway Trust Fund and .85 cents into the Mass Transit Fund. This increased Highway Account receipts by about \$6 billion per year and Transit Account receipts by about \$1.4 billion per year.

Source: U.S. Dept. of Transportation, Federal Highway Administration.

Highway Users Revenue* (\$ millions)

	FY1996	FY1997	FY1998	FY 1999 Estimate
State Sources:				
From Gasoline	119.8	139.7	147.2	156.0
From Special Fuels	36.3	53.7	50.0	52.3
From Motor Vehicles	74.1	76.5	84.8	88.5
Interest and Adjustments	(.8)	3.5	.8	.8
Total Revenue	\$229.4	\$273.4	\$282.8	\$297.6
Distributed to:				
To P&R, R.R. & Bridge	4.0	4.3	4.8	5.1
To Locals Including Interest	80.6	102.3	105.7	111.8
To State Law Enforcement	12.2	12.3	12.7	13.2
To ID Transportation Dept.	132.6	154.5	159.6	167.5
Total Distributed	\$229.4	\$273.4	\$282.8	\$297.6

**Net of refunds and tax administration. Does not include aeronautics fuel taxes directed to the aeronautics program or all transfer fees from petroleum products.*

- In 1996 the Idaho Supreme Court ruled that the per-gallon transfer fee assessed for engaging in the privilege of delivering petroleum products was not reasonably related to the benefits and therefore was a tax. Section 3 of Chapter 398, Laws of 1997 distributed 80% of the transfer fee to Highway users that was previously deposited to the Idaho Petroleum Clean Water Trust Fund. When the unencumbered balance of the trust fund reaches \$30 million, the transfer fee shall be suspended (§41-4908(10)).
- The first \$6 million of the 1996 tax increase and \$6 million from the transfer fee was transferred to ITD to repair damages caused by natural disasters.

General Government

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Program</i>				
Governor's Office	\$1.0	\$1.4	4.1%	49.0%
DFM	1.2	2.1	5.4%	68.6%
PERSI	1.9	3.5	6.4%	85.8%
Liquor Dispensary	7.0	8.9	2.5%	27.4%
Endowment Fund	.3	.6	6.4%	85.2%
Dept. of Administration	13.5	24.0	6.0%	78.3%
Lottery Commission	4.7	10.1	7.9%	114.9%
Lieutenant Governor	.1	.1	1.7%	18.1%
State Treasurer	.9	1.6	6.0%	79.9%
State Controller	6.7	10.7	4.8%	59.6%
Secretary of State	1.4	2.1	4.2%	51.5%
Arts Commission	1.2	1.5	1.9%	20.5%
Legislative Branch	6.4	9.2	3.8%	44.9%
Board of Examiners	----	.0	----	----
Human Resources	1.6	2.5	4.9%	60.9%
Total	\$47.8	\$78.4	5.1%	64.0%
<i>By Fund Source</i>				
General	\$15.4	\$23.9	4.5%	55.4%
Dedicated/Other	31.7	54.0	5.5%	70.1%
Federal	.7	.5	(3.1%)	(26.7%)
Total	\$47.8	\$78.4	5.1%	64.0%

Numbers May Not Add Due To Rounding

FY 1998 Distr. of Liquor Dispensary Earnings

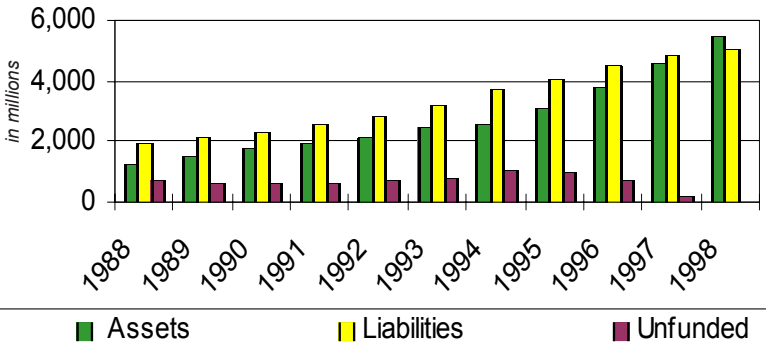
Amount Set by Statute

■ General Fund:	\$ 4,945,000
■ Public Schools:	\$ 1,200,000
■ Alcoholism Treatment Fund:	\$ 1,200,000
■ Cooperative Welfare Fund:	\$ 650,000
■ Community Colleges:	\$ 300,000

Amount Determined by Statutory Formula

■ Cities:	\$ 4,994,000
■ Counties:	\$ 3,317,000

PERSI Unfunded Liability Eliminated



- Because assets have grown significantly faster than liabilities, the unfunded liability of the Public Employee Retirement System of Idaho (PERSI) has been **eliminated**. According to FY 1998 numbers, the funding ratio has risen from 95.6% after FY 1997 to 107.4% after FY 1998.
- Very few state funds have ever reached such a healthy funding level. It is due to outstanding investment performance, a legislative focus on reducing the unfunded liability, and actual experience producing better results than actuarial assumptions.
- The PERSI Board instituted a temporary 3% reduction in the overall contribution rate for the period November 1, 1997 through October 31, 1998. This resulted in the employer contribution rate declining from 11.61% of salary to 9.77% of salary. The employee rate fell from 6.97% to 5.86%. The board later extended this rate reduction for another year, with the only change being that 1% of the decrease is now *permanent*, with 2% continuing as *temporary*.
- The PERSI fund earned an 11.3% return on investments in FY 1999, which equals \$659 million in investment income. General employers, contributing for most of the fiscal year at the temporarily-reduced rate of 9.77% of payroll, and their employees, contributing at the lowered rate of 5.86% of payroll, added another \$282 million. As of June 30, 1999, the PERSI fund was valued at \$6.35 billion, up from \$5.5 billion the prior year.
- 614 employer units belong to PERSI, for a total system membership of 99,100. Of that total, 28% are school district members, 18% are state members, 15% are city, county, and other local entity members, 22% are retired, and 17% are inactive.

Health and Human Services

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Program</i>				
Health & Welfare	\$320.0	\$858.0	10.4%	168.1%
Public Health Districts	2.9	8.8	11.6%	199.7%
Catastrophic Health Care	----	10.1	----	----
Commission on Aging	6.2	9.4	4.2%	51.6%
Human Rights Comm.	.4	.7	7.3%	102.4%
Commission for the Blind	2.0	3.5	5.8%	75.4%
Women's Commission	.0	.0	13.8%	264.6%
Hispanic Affairs	.0	.4	43.5%	3,589.9%
Social Services	1.2	.1	(19.0%)	(87.8%)
Total	\$332.7	\$891.1	10.4%	167.9%
<i>By Fund Source</i>				
General	\$102.3	\$291.9	11.1%	185.5%
Dedicated/Other	26.8	63.2	9.0%	136.2%
Federal	203.6	535.9	10.2%	163.2%
Total	\$332.7	\$891.1	10.4%	167.9%

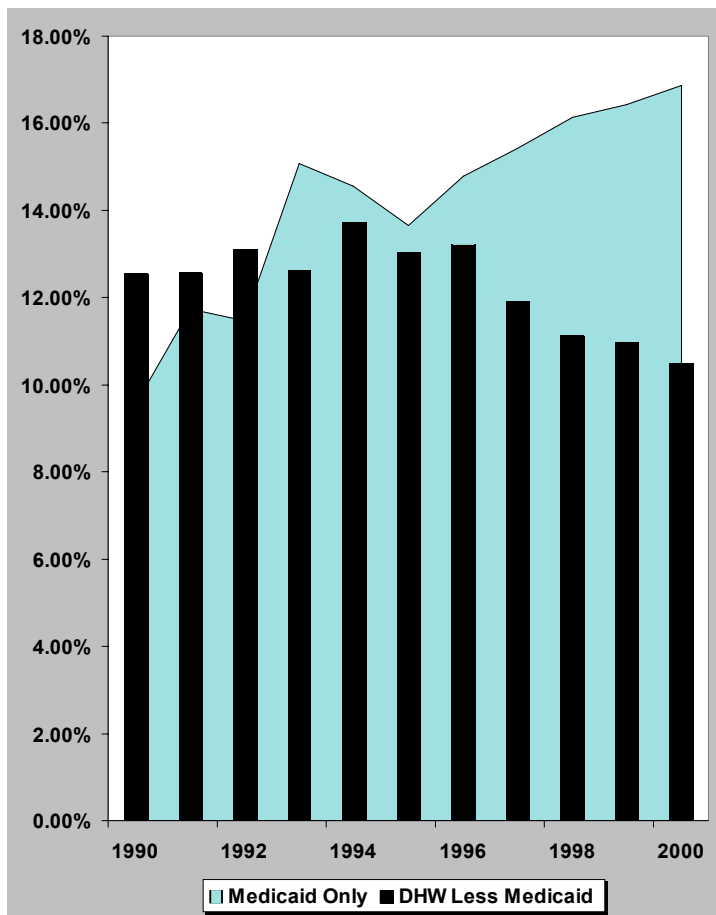
Numbers May Not Add Due To Rounding

- In fiscal year 1999 Health and Welfare awarded multi-year contracts totaling \$195.4 million to 1,348 vendors and service providers. Of this amount, \$90 million will be expended in fiscal year 1999.
- While the number of full-time positions for Health and Welfare is capped at 3,276.83 positions, the department also hires temporary employees and contracts for other technical and clerical staff as needed. This amounts to a cost of \$20.5 million.

Number of capped positions	3,276.83
Technical Information Staff Contracts (Ave. \$64 hour)	84.00
Clerical Services Contracts (Ave. \$15 hour)	43.50
State Temporary Positions (Ave. \$15 hour)	<u>254.00</u>
TOTAL EMPLOYED	3,658.33

Medicaid Spending Patterns

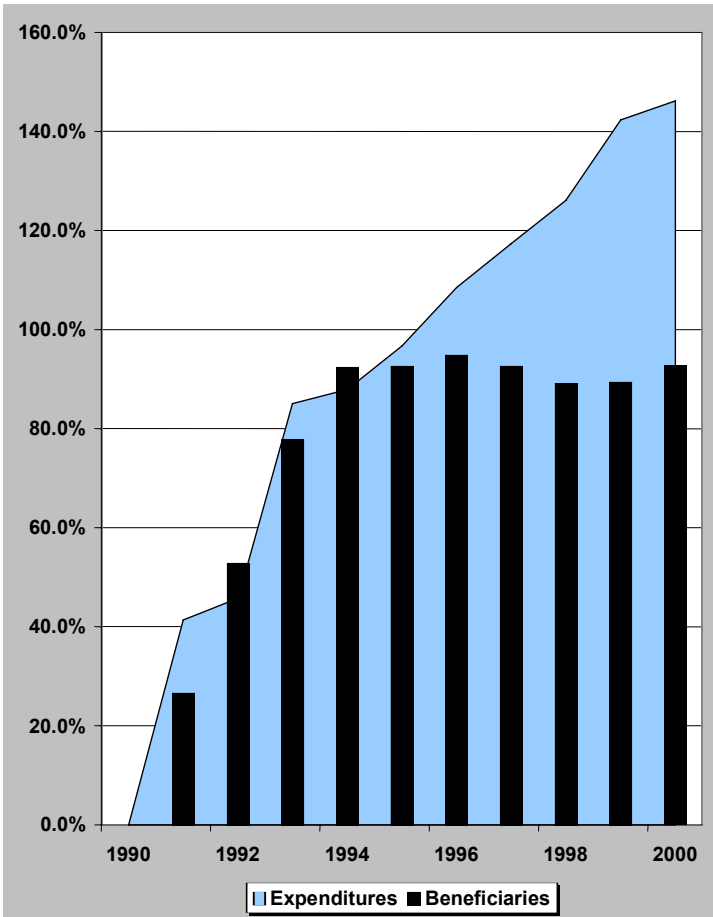
Medicaid and All Other Health and Welfare Spending as a Percentage of the Total State Budget



- As a percentage of the total state budget, Health and Welfare less Medicaid went from 13% in 1990 down to 11% in 2000.
- Conversely, Medicaid went from 9% of the total state budget in 1990 up to 17% in 2000.
- Of those moneys appropriated to the Department of Health & Welfare in fiscal year 2000, 64% will be spent on medical assistance payments.

Medicaid Spending Vs. Enrollment

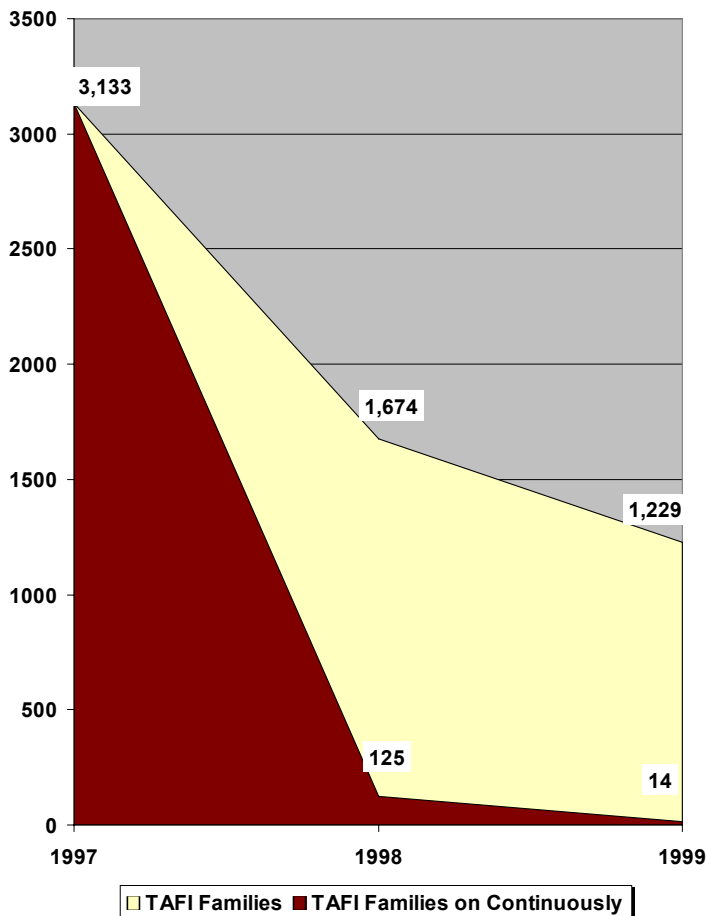
Medicaid Spending Outpaced Rise in Beneficiary Numbers from 1999 to 2000



- From 1990 to 2000 the growth in Medicaid expenditures outpaced the rise in program enrollment by 57%.
- On a percentage basis, Idaho ranks fifth in the nation for Medicaid expenditure increases from 1990 to 1997. The percent change nationally was 91% with Idaho coming in at 167%.

Temporary Assistance for Needy Families

TAFI Families on Continuously
Since July 1, 1997



- The TAFI caseload as of June 1999 was 1,229. Of that number, 741 were child only cases. As of June 1999, only 14 families have been continuously on TAFI since July, 1, 1997.
- The department is currently looking at expanding existing programs as a result of a \$35 million carryover in unexpended TANF Block Grant funds.

Natural Resources

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Program</i>				
Environmental Quality	\$20.2	\$34.3	5.4%	69.9%
Fish and Game	29.3	52.1	5.9%	77.9%
Parks and Recreation	11.7	27.7	9.0%	136.7%
Water Resources	10.4	19.2	6.3%	84.0%
Lands	14.8	25.1	5.4%	69.4%
All Other	-----	6.2	-----	-----
Total	\$86.5	\$164.7	6.7%	90.5%
<i>By Fund Source</i>				
General	\$15.9	\$31.8	7.2%	100.3%
Dedicated/Other	51.2	93.3	6.2%	82.2%
Federal	19.4	39.6	7.4%	104.2%
Total	\$86.5	\$164.7	6.7%	90.5%

Numbers May Not Add Due To Rounding

- In the 2000 Legislative Session it is expected that the Fish and Game Commission will be seeking the second phase of a fee increase to address their long-term financial goals. As of August, 1999 the draft proposal developed by IDFG includes seven basic funding components that would generate about \$4,918,500:
 1. General license & fee increase of \$4 to \$7 for residents and \$18 to \$25 increases on non-resident licenses;
 2. Increasing the Controlled Hunt Application fee from \$5.00 to \$10.00;
 3. Allow nonresident deer tag holders to harvest a bear or mountain lion instead of a deer during the open deer season;
 4. Unsold nonresident deer and elk tags would be available to residents as a second tag at the nonresident price;
 5. Increase the WMA Pheasant Stamp by \$10 (to \$20);
 6. Index license fees to some type of inflation factor;
 7. Provide one-time General Funds for dam repairs: \$390,000.

- The "All Other" category of the Natural Resources functional area includes the Silver Valley Trust program, which did not exist in FY 1990, and the Soil Conservation Commission, which included a \$946,900 budget in the Department of Lands in FY 1990. The Legislature moved the budget for the Soil Conservation Commission to the Department of Agriculture beginning in FY 1998.
- The 1998 legislature passed four pieces of legislation impacting Endowment Fund Investment Reform. 1) HJM 9 requested Congress to amend the Idaho Admission bill to allow for a Land Bank. Congress approved that amendment. 2) HJR 6 proposed an amendment to the state constitution to allow for a land bank. Voters approved the amendment in November of 1998 but the Supreme Court ruled in the spring of 1999 that two questions had been comingled and negated the changes. 3) HJR 8 proposed amendments to the state constitution to allow funds to be invested rather than loaned and to allow for the payment of administrative costs from the earnings of the funds. The electorate approved the constitutional amendment in November 1998. 4) HB 673a set up state law to allow a land bank, to establish an earnings reserve, and to recast the Endowment Fund Investment Board membership under the State Board of Land Commissioners effective July 1, 2000. SB 1107 of 1999 changed the effective date for investment in equities to February 1999.
- The FY 2000 budget for the Division of Environmental Quality includes several notable changes. The first is a \$1.3 million fund shift from the Hazardous Waste Management Account to the General Fund. The second is a reduction of \$1.5 million in spending authority from the Water Pollution Control and the transfer of one-time funding for the State Agricultural Water Quality Program to the Department of Agriculture. And finally, JFAC approved the addition of ten positions including three positions to conduct drinking water source water assessments, two water quality analysts for Bull Trout problem assessments, two water quality analysts to develop and implement TMDL's, and three positions in the Technical Services Bureau to assist and coordinate with private industry and local community officials to address carbon monoxide air quality redesignation issues.

Natural Resources

Fish and Game: Source of Funds

Description	FY 1993	FY 1995	FY 1997	FY 1999
Licenses & tags	19,163,800	21,376,800	21,114,500	23,000,100
IW magazine	61,300	69,900	61,300	0
Federal Funds	17,061,600	19,910,100	18,791,500	19,551,700
Private; local	916,800	1,221,600	1,512,900	2,396,800
Trust funds	193,000	236,700	411,100	385,000
Prim/sec depred	28,600	83,400	133,100	140,000
Misc sales, inter.	<u>586,300</u>	<u>347,400</u>	<u>952,900</u>	<u>1,046,500</u>
subtotal	38,011,400	43,245,900	42,977,300	46,520,100
Set-aside funds				
Habitat Acq.	513,400	506,900	830,300	450,100
Salmon & steel.	161,100	112,500	305,400	130,400
Upland game	240,900	255,200	391,100	331,400
Waterfowl	174,200	165,100	208,500	202,800
Winter feed/dep	449,600	368,300	441,900	384,300
Nongame prog.	21,300	19,600	45,500	35,100
Meat processing	0	3,200	8,700	10,600
subtotal	<u>1,560,500</u>	<u>1,430,800</u>	<u>2,231,400</u>	<u>1,544,700</u>
Grand total	39,571,900	44,676,700	45,208,700	48,064,800

Fish and Game: Expenditures

Program	FY 1993	FY 1995	FY 1997	FY 1999
Administration	5,941,300	7,378,100	7,093,400	7,986,700
Enforcement	5,708,700	7,104,700	6,800,100	6,909,300
Fisheries	14,651,900	16,433,800	14,931,800	16,429,700
Wildlife	6,539,100	8,257,900	7,280,600	9,072,800
Info & Educ	1,871,900	2,171,600	2,060,900	2,418,100
Engineering	522,300	820,900	662,700	743,300
Resource Policy	1,345,100	1,564,700	2,212,800	2,046,600
Winter Fd/ Hab	<u>1,805,900</u>	<u>2,364,300</u>	<u>2,109,900</u>	<u>4,432,900</u>
Total	38,386,200	46,096,000	43,152,200	50,039,400
Full-time psn's	526.5	523.4	505.0	500.0

Fish and Game: Selected Statistics

<u>Program</u>	<u>FY 1993</u>	<u>FY 1995</u>	<u>FY 1997</u>	<u>FY 1999</u>
Enforcement				
Officers in the field	84	88	101	99
Contacts with public	83,000	82,846	80,000	80,000
Citations Issued	4,508	4,437	3,666	3,488
Citations per contact	5.4%	5.4%	5.0%	5.0%
Fisheries				
No. resident fish prod.	18.4m	29.8m	17.0m	16.9m
Lbs. resident fish prod	1.38m	1.3m	1.15m	1.1m
Lbs. res catchables	1.00m	.90m	.83m	.89m
No. anadrom fish prod	11.57m	7.61m	6.87m	16.0m
Lbs. anadrom fish	1.16m	1.06m	1.12m	2.03m
Habitat/research proj.	22	19	10	10
Wildlife (estimates)				
Deer harvested	45,600	48,400	38,600	39,000
Elk harvested	20,800	26,400	18,400	18,800
Pheasants harvested	128,000	116,000	115,000	170,000
Ducks harvested	252,100	416,300	450,000	455,000
Geese harvested	74,100	98,00	100,000	100,000
Information & Educ.				
No. web site contacts	0	2,000	115,000	1,000,000
F&G volunteers	3,354	3,318	4,161	4,931
Hunter safety students	8,413	9,566	11,000	9,758
Volunteer instructors	1,302	1,414	1,223	1,208

Fish and Game Land Management

<u>Region</u>	<u>Acres Owned</u>	<u>Acres Leased, or Mgmt Easements</u>	<u>Fees in Lieu of Taxes pd.</u>
Panhandle Region	25,731	6,653	\$71,877
Clearwater Region	78,288	9,951	\$100,881
Southwest Region	34,528	48,293	\$21,171
Magic Valley Region	7,698	36,064	\$13,296
Southeast Region	9,460	6,702	\$7,171
Upper Snake Region	39,712	67,752	\$23,680
Salmon Region	<u>1,188</u>	<u>521</u>	<u>\$2,189</u>
Total	196,605	175,936	\$240,265

**State Park System Overview
Self-Support Profile**

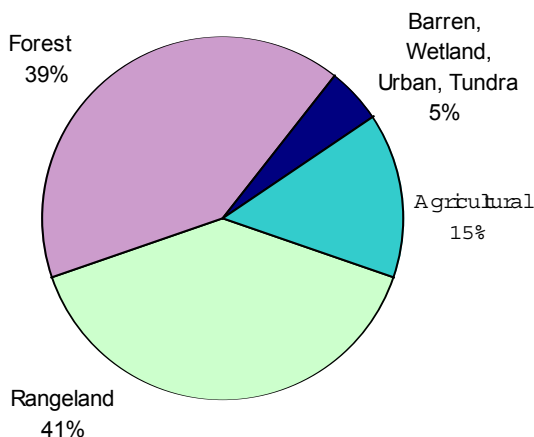
<u>Park Name</u>	<u>FY 00 Base Budget</u>	<u>FY 99 Park Receipts</u>	<u>Self Support Percent</u>	<u>Total Visitation CY '98</u>
Ashton/Tetonia	\$49,642	\$ 0	0.0%	no data
Barber Pool	14,551	0	0.0%	no data
Bear Lake	202,440	67,320	33.25%	92,900
Bruneau Dunes	266,350	106,436	39.96%	99,188
Cascade Lake	346,641	95,929	27.67%	46,179
CDA Parkway	115,348	22,992	19.93%	156,568
City of Rocks	492,368	565,248	114.80%	65,919
Dworshak	297,307	134,615	45.28%	20,748
Eagle Island	213,502	136,410	63.89%	88,057
Farragut	404,512	279,137	69.01%	198,811
Harriman	310,438	116,303	37.46%	25,461
Hells Gate	582,489	271,409	46.59%	226,753
Henry's Lake	96,020	78,436	81.69%	23,554
Heyburn	403,917	354,132	87.67%	204,087
Yankee Fork	185,330	7,745	4.18%	31,382
Lucky Peak	415,552	233,765	56.25%	303,833
Malad Gorge	180,609	19,372	10.73%	64,649
Massacre Rocks	281,433	157,679	56.03%	153,787
McCroskey	19,798	28,363	143.26%	11,324
Mesa Falls	44,000	0	0.00%	no data
Old Mission	143,583	36,131	25.16%	84,653
Ponderosa	533,686	423,397	79.33%	129,292
Priest Lake	396,988	377,946	95.20%	44,411
Round Lake	170,106	54,868	32.26%	77,759
Three Island	292,398	360,402	123.26%	89,542
Walcott	121,138	55,407	45.74%	9,883
Winchester	182,366	69,059	37.87%	60,307
TOTAL	\$6,762,513	\$4,052,501	59.93%	2,309,047

Idaho Land Ownership

Description	Acres	% Of Total
Federal Land	33,738,380	63.7%
BLM	11,847,328	22.4%
USFS	20,460,774	38.6%
Other	1,430,278	2.7%
State Land	2,697,771	5.1%
Endowments	2,465,132	4.7%
Fish & Game	194,227	0.4%
Parks & Recreation	38,412	0.1%
Private Land	16,405,142	31.0%
County Land	96,311	0.2%
Municipal Land	22,972	0.0%
Total	52,960,576	100.0%

Source: County Profiles 1999, Idaho Department of Commerce

Idaho Land Use



- Rangeland is the largest land use in Idaho.
- Idaho is the 13th largest state with a total area of 53.5 million acres, including about 500,000 acres of water.

Idaho's Endowment Lands and Funds

Institution	Acres	Percent of Total	Perm Endow June 1999	Percent of Total
Public Schools	2,094,747	85.0%	\$ 523,295,526	68.3%
Charitable Institutions	78,188	3.2%	51,952,617	6.8%
School of Science	75,350	3.1%	51,624,544	6.7%
Normal School (ISU-50% & LCSC-50%)	59,495	2.4%	43,802,662	5.7%
University of Idaho	55,490	2.3%	40,294,436	5.3%
Agricultural College	33,407	1.4%	13,142,060	1.7%
State Hospital South	31,097	1.3%	21,295,903	2.8%
Penitentiary	29,024	1.2%	17,526,639	2.3%
Capitol Building	7,222	0.3%	3,320,233	0.4%
Total	2,464,021	100.0%	\$ 766,254,620	100.0%

- Public school endowment lands comprise 85% of the total endowment lands and the public school endowment fund comprises 68% of the total endowment fund.

FY 1999 Distr. by Institution	Lands to Perm Endow	Lands to Income	Endow to Income
Public Schools	\$ 41,488,396	\$ 9,486,729	\$ 31,844,386
Charitable Institutions*	3,526,587	766,174	3,074,560
School of Science	5,886,843	623,632	2,911,756
Normal School (ISU-50% & LCSC-50%)	2,782,519	726,399	2,585,765
University of Idaho	2,326,424	233,991	2,393,039
Agricultural College	985,427	102,984	771,006
State Hospital South	1,092,278	440,349	1,276,251
Penitentiary	561,756	130,559	1,070,435
Capitol Building	-	534,590	111,123
Total	\$ 58,650,230	\$ 13,045,407	\$ 46,038,321

* Charitable Institutions: 4/15 ISU, 4/15 Juvenile Corrections, 4/15 State Hospital North, 5/30 Veteran's Home, 1/30 School for the Deaf and Blind.

- During fiscal year 1999, the Endowment Fund Investment Board distributed \$46.0 million to the endowed institutions from earnings on the endowment fund. The Department of Lands contributed another \$13.0 million to the income funds. At the same time, the Department of Lands also contributed \$58.7 million to the permanent endowment.

Sources: Idaho Department of Lands, Endowment Fund Investment Board.

Regulatory & Economic Development

<u>Operating Budget</u>	<u>FY1990</u>	<u>FY2000</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Program</i>				
State Insurance Fund	\$4.0	----	----	(100.0%)
Commerce	13.5	25.0	6.3%	84.5%
Revenue & Taxation	14.2	29.0	7.4%	104.5%
Finance	1.9	3.1	5.0%	62.1%
Insurance	3.2	5.2	5.2%	66.3%
Industrial Commission	5.0	11.8	8.9%	134.0%
Agriculture	12.2	22.7	6.4%	85.8%
Regulatory Boards	3.4	6.8	7.1%	98.8%
Public Utilities Commission	2.9	4.1	3.5%	40.5%
Labor	----	.6	----	----
Building Safety	3.5	7.2	----	104.5%
Centennial Commission	.1	----	----	----
Total	\$64.0	\$115.5	6.1%	80.5%
<i>By Fund Source</i>				
General	\$17.4	\$33.7	6.8%	93.7%
Dedicated/Other	37.5	64.7	5.6%	72.6%
Federal	9.1	17.2	6.5%	87.8%
Total	\$64.0	\$115.5	6.1%	80.5%

Numbers May Not Add Due To Rounding

- The 1998 Legislature passed HB 774a making the State Insurance Fund an "independent body corporate politic" much like the Idaho Housing Authority. This means that the SIF is no longer part of the Office of the Governor and will no longer be appropriated each year by the Legislature. SIF employees are no longer state employees although they continue to be members of the state's retirement system. The bill also created a five member board of directors, appointed by the governor, to oversee the operations of the Fund.
- The Wage & Hour Program and the Idaho Rural Partnership are the only appropriated programs in the Department of Labor, consisting of \$614,000 and 7 FTP for fiscal year 2000. The remainder of the department, the Employment Services Program, operates under a continuous appropriation - \$158.7 million and 541.77 FTP for fiscal year 2000. Funded with unemployment insurance taxes, federal grants, monies generated by administration of the employment security law, and some miscellaneous revenue, this program administers unemployment benefits, provides job training and referrals, and monitors the state labor economy.

Regulatory Boards

- There are 15 regulatory boards in the Department of Self-Governing Agencies. Each serves a small, specialized constituency who support board operations through fees. These constituencies consist of those within various professions and occupations who must meet state requirements to obtain and maintain an Idaho license to do business. All of the regulatory boards are funded entirely with dedicated funds generated through licensing, examinations, registrations, sale of printed material, inspections, investigations, penalties, etc.

	FY99 FTP	FY99 Expenditures	FY99 Revenue	Number of Licensees
Athletic Comm.	0	\$38,800	\$29,200 ¹	175 ²
Brd of Pharmacy	8.75	574,000	593,900	8,402
Brd of Accountancy	5	340,500	364,200	2,278
Brd of Dentistry	2	182,300	205,700	1,901
Brd of Professional Engineers/ Land Surveyors	3	316,600	371,800	7,633
Brd of Medicine	10	844,000	911,500	5,712
Brd of Nursing	7	594,400	451,900	16,201
Bur. of Occupational Licenses³	17	1,209,900	1,083,200	19,816
Public Works Contr. Licensing Brd	5	278,700	370,300	2,906
Real Estate Comm.	16	926,000	1,032,100	6,390
Brd of Professional Geologists	.62	31,000	31,700	700
Brd of Optometry	0	2,000	28,100	330
Brd of Certified Shorthand Reporters	.25	13,400	13,300	300
Outfitters & Guides Licensing Brd	4.5	378,900	388,800	2,654
Brd of Veterinary Medicine	2	108,900	99,100	1,188

¹Revenue includes 5% on gross receipts from events, license fees, application fees, etc.

²Athletic Commission licensees include boxers, promoters, seconds, and wrestlers.

³The Bureau of Occupational Licenses includes licenses for architects, barbers, chiropractors, cosmetologists, counselors, denturists, environmental health specialists, hearing aid dealers & fitters, landscape architects, morticians, nursing home administrators, optometrists, podiatrists, psychologists, residential care administrators, real estate appraisers, and social workers.

Revenues & Demographics

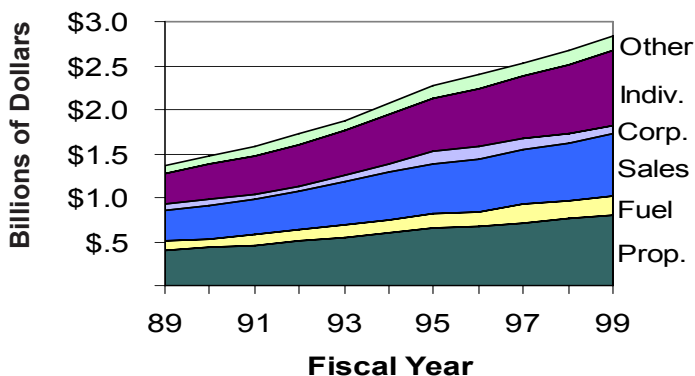
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Fiscal Year 1999 Major State and Local Tax Distribution Summary

		<u>\$Millions</u>
FY 1999 Revenue Collections		2,838.5
Less Local Property Tax Charges		807.0
Less State & Local Motor Fuel Revenue		213.9
Less Assistance to Local Government		
Revenue Sharing	54.2	
<i>(7.75% sales tax)</i>		
Inventory Replacement Tax	41.9	
<i>(6% of sales tax)</i>		
Liquor Profits to Locals (FY98)	8.3	
Cig & Tob Tax to Juv. Probation	4.6	
Sales Tax to Circuit Breaker	<u>10.6</u>	
		119.9
Less Dedicated Funds for Schools		
Cigarette, Liquor, Tobacco,	5.9	
Car Co. to Public Schools		
Liquor Surchg Comm. Colleges	<u>0.3</u>	
		6.2
Less All other Dedicated Funds		
Permanent Building Fund	24.0	
<i>(income, sales, cig, beer, lottery)</i>		
Water Pollution Control Fund	18.6	
<i>(sales, cig, tob, estate taxes)</i>		
Other Dedicated Funds	<u>24.5</u>	
		67.1
Total FY 1999 General Fund Revenues		1,624.4

Growth in Idaho Taxes 1989 - 1999



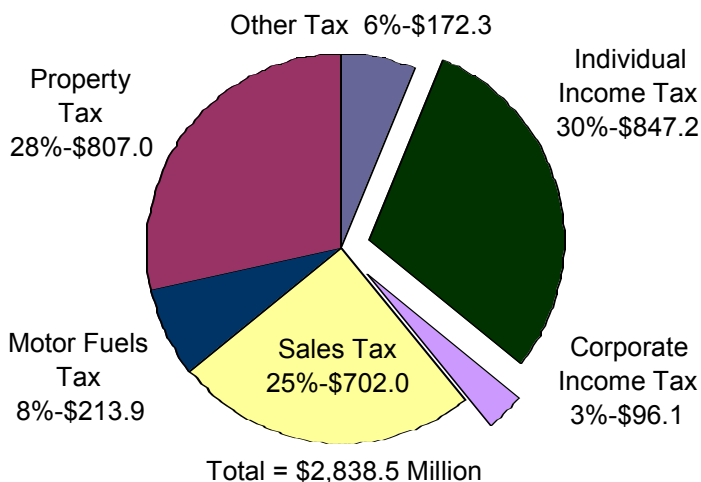
- Individual income tax collections grew at an annual rate of 9.3% and motor fuel revenues grew at an annual rate of 7.7% from FY 1989 to FY 1999. Corporate income tax and property tax charges grew by 2.8% and 7.2% respectively during the same period. Overall, taxes were up 109%, from \$1.4 billion to \$2.8 billion, over the ten-year period (7.6% annually).

Type of Tax	BASED ON INCOME		BASED ON POPULATION		No. of States* With Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Individual Income	122.5	15	100.6	24	44
Corporate Income	89.0	21	73.1	24	47
Sales	101.3	22	83.2	34	47
Motor Fuel	157.9	6	129.7	9	51
Property	82.4	37	67.7	38	51
Overall	99.3	25	81.5	38	51

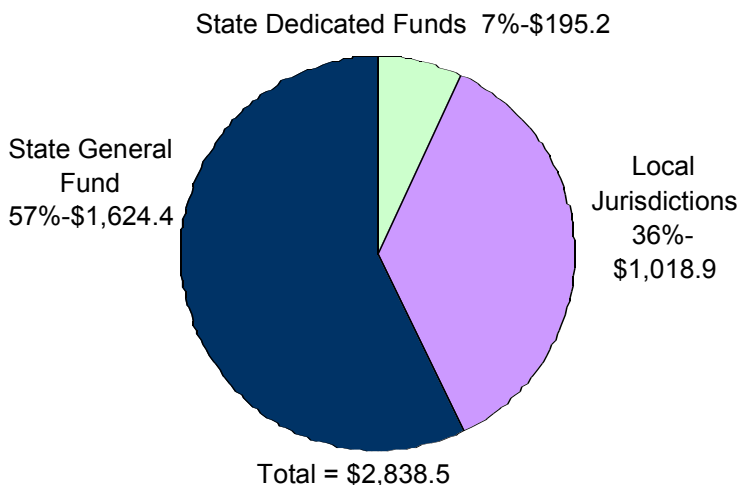
*Includes Washington, D.C.

- The State Tax Commission conducts an annual tax burden study which compares Idaho's taxes to those of other states and to the national average. The chart above compares Idaho taxes to the national average after adjusting for differences in income or population among the states.

State & Local Taxes **FY 1999 Major State and Local Tax Collections**



FY 1999 Major State and Local Tax Distribution



Revenue & Demographics

FY 1999 State Revenue Sharing

County	Sales Tax Cities ¹	Sales Tax Counties ¹	Sales Tax Inv. Rplc. ¹	Circuit Breaker ¹
Ada	\$8,844,665	\$5,770,278	\$6,104,493	\$1,654,495
Adams	40,799	111,111	340,612	53,761
Bannock	1,883,830	1,603,168	2,667,559	626,385
Bear Lake	98,486	168,804	379,436	72,065
Benewah	108,880	221,307	298,472	81,530
Bingham	442,142	912,838	1,560,016	299,249
Blaine	1,215,980	394,147	388,298	39,255
Boise	44,001	137,256	187,916	39,007
Bonner	445,723	770,462	731,737	337,405
Bonneville	1,813,710	1,733,086	2,677,726	657,990
Boundary	96,901	238,303	343,733	69,760
Butte	33,241	95,380	178,557	24,692
Camas	13,280	47,871	125,014	6,243
Canyon	2,182,503	2,535,529	3,449,980	1,288,904
Caribou	128,809	186,648	586,092	55,631
Cassia	311,071	482,926	1,075,524	182,093
Clark	13,674	48,078	222,784	963
Clearwater	129,129	228,629	1,000,352	85,768
Custer	61,433	118,407	422,009	24,190
Elmore	331,074	559,500	577,227	130,116
Franklin	161,213	261,833	456,637	102,572
Fremont	155,831	280,904	458,044	116,020
Gem	152,359	339,553	615,571	242,033
Gooding	173,326	317,704	651,419	198,506
Idaho	180,938	349,018	988,604	161,430
Jefferson	135,926	432,650	516,950	137,061
Jerome	224,279	406,850	637,566	228,833
Kootenai	2,358,434	2,146,747	1,628,735	1,009,791
Latah	722,395	713,607	765,206	196,491
Lemhi	106,972	200,502	624,503	84,842
Lewis	78,609	115,463	247,542	53,841
Lincoln	50,963	110,405	339,508	50,579
Madison	400,656	528,117	405,305	109,982
Minidoka	265,534	462,588	856,207	199,923
Nez Perce	1,074,356	809,534	2,339,742	572,428
Oneida	59,655	115,301	277,861	50,391
Owyhee	91,907	246,940	669,404	94,197
Payette	322,705	460,941	508,376	328,069
Power	118,887	205,678	521,868	49,009
Shoshone	246,926	324,768	950,565	303,851
Teton	56,423	144,177	208,705	24,210
Twin Falls	1,318,289	1,337,034	3,050,518	592,824
Valley	251,983	200,448	317,674	63,443
Washington	164,463	244,354	636,422	188,064
TOTAL	27,112,360	27,118,842	41,990,466	10,887,892

Sources: ¹ D Tax Commission, ² Liquor Dispensary, ³ D Transportation Dept.,

Notes: Does not include Endowment or Land earnings, federal funds, or fees.

Revenue & Demographics

to Local Jurisdictions by County

FY 1998 Liquor Dist ²	Highway Taxes/Fees ³	State Lottery ⁴	Total	1998 Population ⁵	\$\$\$ Per Capita
\$1,625,900	\$17,068,616	\$2,102,391	\$43,170,838	275,687	\$156.59
32,941	760,283	29,848	1,369,356	3,804	359.98
506,724	5,860,324	621,613	13,769,602	74,866	183.92
63,973	1,015,665	73,321	1,871,750	6,539	286.24
79,605	1,187,235	62,548	2,039,576	9,119	223.66
239,600	3,706,899	446,336	7,607,081	41,820	181.90
306,739	1,906,505	120,197	4,371,122	17,200	254.13
36,500	861,790	46,756	1,353,225	5,114	264.61
308,110	2,713,808	248,616	5,555,862	35,226	157.72
515,183	6,100,037	823,123	14,320,854	80,672	177.52
68,205	1,061,223	69,290	1,947,415	9,800	198.72
31,094	820,190	28,685	1,211,839	3,033	399.55
15,339	737,061	8,376	953,185	846	1,126.70
551,324	7,967,279	971,818	18,947,337	120,266	157.55
69,257	1,493,721	81,776	2,601,934	7,426	350.38
139,702	2,787,171	228,823	5,207,310	21,359	243.80
15,381	680,044	8,821	989,745	873	1,133.73
79,342	1,114,168	80,961	2,718,348	9,310	291.98
46,283	1,141,281	38,352	1,851,955	4,107	450.93
143,318	2,670,797	219,288	4,631,321	25,173	183.98
74,594	1,140,546	129,576	2,326,972	11,106	209.52
94,583	1,513,581	123,018	2,741,980	11,897	230.48
77,059	1,317,862	127,141	2,871,579	14,816	193.82
83,678	1,568,963	130,776	3,124,371	13,626	229.29
103,537	2,525,459	121,224	4,430,210	15,066	294.05
99,309	1,868,287	218,245	3,408,428	19,118	178.28
67,329	1,911,223	163,933	3,640,012	17,962	202.65
846,533	7,280,133	745,204	16,015,577	101,390	157.96
243,068	3,430,776	179,236	6,250,778	32,051	195.03
73,072	1,072,121	65,076	2,227,087	8,030	277.35
46,324	1,092,937	28,733	1,663,448	4,007	415.14
33,473	947,064	42,745	1,574,737	3,792	415.28
144,076	1,949,894	228,625	3,766,656	23,569	159.81
143,814	2,158,707	192,686	4,279,460	20,207	211.78
340,048	3,503,721	260,382	8,900,211	36,852	241.51
31,442	989,802	50,589	1,575,040	4,051	388.80
59,446	1,799,298	87,706	3,048,899	10,277	296.67
125,952	1,632,223	179,327	3,557,594	20,519	173.38
53,451	1,519,545	80,366	2,548,803	8,309	306.75
156,987	1,550,125	95,350	3,628,572	13,870	261.61
42,128	822,277	53,387	1,351,307	5,488	246.23
315,094	5,700,885	511,471	12,826,115	62,265	205.99
109,955	1,361,640	65,235	2,370,377	8,005	296.11
71,208	1,484,712	86,395	2,875,618	10,171	282.73
8,310,680	111,795,878	10,277,365	237,493,483	1,228,684	193.29

⁴ Lottery Commission, ⁵ U.S. Bureau of the Census.

Idaho Tax Rates & History of Changes

Sales Tax	% Rate
Jul 1965 - Feb 1983	3.0
Mar 1983 - May 1983	4.0
Jun 1983 - Jun 1984	4.5
Jul 1984 - Mar 1986	4.0
Apr 1986 - Present	5.0

Personal Income Tax	Rate
<i>For married individuals filing joint returns, double the income amounts indicated.</i>	

1/1/1972 through 12/31/1986 - Elimination of federal tax deduction.	
1st 1,000	2.0%
2nd 1,000	4.0%
3rd 1,000	4.5%
4th 1,000	5.5%
5th 1,000	6.5%
excess of 5,000	7.5%

1/1/1987 through present	
1st 1,000	2.0%
2nd 1,000	4.0%
3rd 1,000	4.5%
4th 1,000	5.5%
5th 1,000	6.5%
next 2,500	7.5%
next 12,500	7.8%
excess of 20,000	8.2%

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5 + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 to present	8.0%

Insurance Premium Tax	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 to present	2.75%

Hypothetical One Cent of Additional Sales Tax

Sales Tax Generated in \$ Millions	5 cents FY 99	Additional One Cent
Collections net Refunds	\$702.0	\$140.4
Inventory Replacement to Counties 6%	(\$41.9)	(\$8.4)
Revenue Sharing to Counties & Cities 7.75%	(\$54.2)	(\$10.9)
Fixed Statutory Diversions (PBF, WPC)	(\$5.3)	
County Circuit Breaker (varies)	(\$10.9)	
Multistate Tax Compact Admin	(\$0.9)	
To State General Fund	\$588.8	\$121.1

Hypothetical Rate Increase of 10% in State Income Taxes

Individual Income Tax Generated in \$ Millions	FY 99	Additional 10%
Collections net Refunds	\$847.2	\$84.7
Tax Checkoffs (donations)	(\$0.2)	
Tax Commission Checkoff Administration	(\$0.0)	
Permanent Building Fund \$10 per return	(\$5.1)	
To State General Fund	\$841.9	\$84.7

Corporate Income Tax Generated in \$ Millions	FY 99	Additional 10%
Collections net Refunds	\$96.1	\$9.6
Multistate Tax Commission	(\$0.4)	
Permanent Building Fund \$10 per return	(\$0.3)	
To State General Fund	\$95.4	\$9.6

Idaho Facts

- Idaho was organized as a territory on March 4, 1863 during the Abraham Lincoln administration.
- Idaho was admitted to the Union as the 43rd state on July 3, 1890 during the Benjamin Harrison administration.

1999 LEGISLATURE

First Regular Session of the 55th Idaho Legislature

Senate

35 Members: 4 Democrat (11%) 31 Republican (89%)
 29 Male (83%) 6 Female (17%)

President Pro Tem: *Jerry Twiggs* *R-Blackfoot*

House of Representatives

70 Members: 12 Democrat (17%) 58 Republican (83%)
 50 Male (71%) 20 Female (29%)

Speaker: *Bruce Newcomb* *R-Burley*

Legislation	1999	5-Yr Average
Bills Drafted	997	1,031
Bills Introduced	666	705
Bills Passed Both Houses	401	413
Bills Enacted	397	406
Length of Session (Days)	68	69.6

STATE SYMBOLS

State Nickname	The Gem State
State Motto	"Esto Perpetua" (May it last forever)
State Song	<i>Here We Have Idaho</i>
State Folk Dance	Square Dance
State Tree	White Pine (<i>Pinus monticola</i>)
State Flower	Syringa (<i>Philadelphus lewisii</i>)
State Horse	Appaloosa
State Fish	Cutthroat Trout
State Bird	Mountain Bluebird (<i>Sialia arctica</i>)
State Insect	Monarch Butterfly
State Gem	Star Garnet
State Fossil	Hagerman Horse Fossil

Revenue & Demographics

COUNTIES AND CITIES

Number of Counties	44 counties
■ Largest	Ada, population 275,687
■ Smallest	Camas, population 846
Number of Cities	199 incorporated cities
■ Largest	Boise, Ada County, population 157,452
■ Smallest	Warm River, Fremont County, population 11

COMMODITY	US RANK	US %	\$ VALUE
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1998 LEADING PRODUCTS

Lumber/Wood Products (1997)	--	--	\$2,788,000,000
All Mining (1997)	--	--	\$920,300,000
Potatoes	1	29%	\$574,399,000
Cattle & Calves	16	2%	\$652,718,000
Phosphate (1997)	--	--	\$584,400,000
Milk	6	4%	\$829,110,000
Paper (1997)	--	--	\$219,000,000
Wheat	9	4%	\$271,047,000
Hay	10	4%	\$214,826,000
Barley	2	17%	\$128,294,000
Sugar Beets	2	17%	\$223,341,000
Gold (1997)	--	--	\$81,500,000
Construction Sand /Gravel (1997)	--	--	\$52,800,000
Dry Edible Beans	6	7%	\$39,753,000
Onions	4	13%	\$51,174,000
Trout	1	74%	\$31,039,000
Silver (1997)	--	--	\$46,500,000
Molybdenum (1997)	--	--	\$54,700,000
Mint	3	17%	\$22,257,000
Peas	2	22%	\$11,303,000
Crushed Stone (1997)	--	--	\$23,600,000
Sheep & Lambs	9	4%	\$16,758,000
Lentils	2	33%	\$6,762,000
Apples	8	2%	\$15,289,000
Lead, Zinc, Copper (1997)	--	--	\$20,800,000
Hops	3	8%	\$6,885,000
Sweet Corn/Processing	6	4%	\$11,041,000
Honey	10	3%	\$3,900,000
Prunes & Plums	3	18%	\$2,377,000
Wool	9	4%	\$1,381,000
Sweet Cherries	6	1%	\$2,207,000

GEOGRAPHY

Total Area	83,557 square miles (13th largest state)
Water Area	880 square miles
Number of Lakes	More than 2,000
Miles of Rivers	82,677 miles
Miles of Whitewater	3,250 miles
Measured Extremes:	

■ Length	164 miles at shortest point 479 miles at longest point
■ Width	45 miles at narrowest point 305 miles at widest point
■ Highest Elevation	12,662 feet, Mt. Borah, Custer County
■ Lowest Elevation	770 feet, Snake River, Lewiston
■ Highest Recorded Temp.	118° F, Orofino, July 28, 1934
■ Lowest Recorded Temp.	- 60° F, Island Park Dam, Jan. 18, 1943

POPULATION	VALUE	RANKING	
		US	NW*
1998 Population	1,228,684	40	5
2015 Population (Projected)	1,622,000	39	5
1998-2015 Pop. Change (Proj.)	+393,316	29	5
1998-2015 % Pop Change (Proj.)	32.0%	3	2
1998 Population Per Square Mile	14.8	44	5
1990 % Urban Population	57.4%	38	6
1990 % Rural Population	42.6%	13	2
1997 % White Population	97.0%	4	1
1996 Registered Voters	700,430	40	5
1996 % Eligible Voters Regist.	81.6%	17	2
1996 Persons Voting	489,481	40	4
1996 % Eligible Pop. Voting	57.1%	10	3

Revenue & Demographics

ITEM	VALUE	RANKING	
		US	NW*
EDUCATION			
1997 % School Age Pop To Tot.	21.5%	3	2
1999 Pub High School Grad Rate	77.2%	14	3
1998 % of Pop High School Grad	82.7%	32	7
1990 High School Dropout Rate	9.6%	30	4
1998 Expenditures Per Pupil	\$4,665	46	6
1998 Pupil-Teacher Ratio	18.6 to 1	9	5
1998 Average Teacher Salary	\$32,775	40	5
1995 Per Capita Expend. for Ed.	\$937	33	6
1995 Education Expend. as % of All State & Local Expenditures	25.1%	12	3
1995 Per Capita Higher Ed. Exp.	\$407	22	6
1998 % of Pop. College Grads	20.3%	40	6
1996 Per Capita Library Books	3.2	21	2
AGRICULTURE			
1997 Number of Farms	24,500	33	4
1997 Average Acres Per Farm	490	14	5
1998 Acres Planted	4,509,000	23	2
1998 Acres Harvested	4,361,000	23	2
1997 Farm Income: Gov't Pymts	\$110,429,000	22	3
1997 Farm Income: Crops	\$1,926,430,000	20	3
1997 Farm Income: Livestock	\$1,388,584,000	25	2
1997 Milk Production (lb.)	5,193,000,000	9	2
ECONOMY			
1996 Gross State Product	\$27,898,000,000	43	5
1997 Personal Income	\$24,681,000,000	43	5
1997 Median Household Income	\$34,441	32	5
1997 Per Capita Personal Income	\$20,393	42	5
1997 New Business Incorporations	2,489	44	6
1998 Dep. In Savings Institutions	\$518,000,000	47	5

Revenue & Demographics

ITEM	RANKING		
	VALUE	US	NW*
GOVERNMENT FINANCE			
1997 Per Capita State Gov't Exp	\$3,039	34	7
1995 Per Capita Local Gov't Exp	\$2,104	34	6
1997 Per Capita Fed. Gov't Exp.	\$4,701	36	4
1997 Per Capita State Tax Rev	\$1,622	23	3
1997 State Employees Per 10,000 Pop.	186	19	5
1996 Federal Civilian Employees Per 10,000 Population	92	25	5
1997 Per Cap. State Indiv. Income Tax Rev.	\$589	21	2
1997 Per Capita State Sales Tax Rev.	\$515	26	4
1997 Per Capita State Corporate Income Tax Revenue	\$114	20	2
1997 Per Capita State Fuel Tax Rev.	\$175	2	2
1997 Average State & Local Gov't Employment Earnings	\$23,638	47	7
EMPLOYMENT & LABOR			
1997 Average Annual Pay	\$23,745	43	5
1998 Unemployment Rate	5.0%	12	3
1997 Labor Force: % Women	45.0%	43	3
1997-1998 Job Growth	4.3%	4	1
1998 % Emp*: Government	19.7%	8	3
1998 % Emp*: Construction	6.0%	9	4
1998 % Emp*: Finance, Insurance, & Real Estate	5.1%	30	4
1998 % Emp*: Manufacturing	14.4%	26	2
1998 % Emp*: Mining	0.59%	16	5
1998 % Emp*: Service Industries	24.2%	45	6
1998 % Emp*: Trans & Pub Util	4.8%	31	6
1998 % Emp*: Wholesale/Retail	25.1%	6	2

* Non-Farm Employees

Revenue & Demographics

ITEM	RANKING		
	VALUE	US	NW*
CRIME & LAW ENFORCEMENT			
1997 Murders Per 100,000 Pop	3.2	37	5
1997 Violent Crimes Per 100,000 Population	256.8	42	5
1997 Prisoners in State Corrections Per 100,000 Population	323	28	3
1997 Death Row Inmates	19	23	3
1996 Full-Time Law Officers Per 10,000 Population	21	30	3
1995 Per Capita State & Local Expenditures for Police	\$124.87	30	5
1995 Per Capita State & Local Expenditures for Corrections	\$89.61	32	6
ENERGY & ENVIRONMENT			
1995 Per Cap. BTU's Consumed	391,625,969	17	4
1995 Per Capita Energy Expend.	\$1,926	33	4
1995 Electricity Prices - Per Million BTU	\$11.98	49	7
1995 Natural Gas Price - Per Million BTU	\$4.20	23	2
1997 Per Capita Gasoline Used	692 gals	14	3
1998 Number of Power Plants	47	26	4
1999 National Priority Listed Hazardous Waste Sites	9	40	4
1992 % Surface in Wetlands	1.7%	39	4
1990 Daily Per Capita Fresh Water Withdrawal	19,600 gal/day	1	1
HEALTH			
1997 % of Population Without Health Insurance	17.7%	11	2
1997 Community Hospitals Per 100,000 Population	3.5	9	3
1997 Birth Rate Per 1,000 Pop	15.4	10	3
1995 Abortions Per 1,000 Live Births	54	49	6
1999 Idaho Fiscal Facts			89

Revenue & Demographics

ITEM	VALUE	RANKING	
		US	NW*
1997 % of Births to Teen Mothers	12.7%	23	3
1997 Births to Unmarried Women as a % of All Births	20.7%	49	6
1997 Fertility Rate Per 1,000 Women 15-44	70.3	8	3
1997 Deaths Per 100,000 Pop.	744.7	43	6
1996 Suicide Deaths per 100,000	13.8	11	6
1999 Cancer Death Rate Per 100,000	170.9	45	6
1996 AIDS Deaths Per 100,000	1.8	44	5
AIDS Cases Through June 1998	432	44	5
1998 New AIDS Cases Per 100,000 Population	3.2	47	6
1996 Adult Per Capita Alcohol Consumption	2.31 gal.	34	6
1997 % of Children (19-35 months) fully immunized	67%	50	7

SOCIAL WELFARE

1997 % of Population in Poverty	13.7%	19	2
1997 % School Age Kids in Poverty	21.3%	14	1
1996 % Pop. on Public Aid	3.2%	47	6
1998 % Population in Medicare	12.7%	39	4
1998 % Pop. on Food Stamps	4.6%	41	5
1998 Recipients of TANF Payments	3,285	49	6
% Change in AFDC/TANF Recipients 1993-1998	(84%)	48	6
1997 Per Cap Soc. Sec. Payment	\$1,210	40	6

TRANSPORTATION

1999 Per Cap Fed Highway Fund	\$166	7	3
1997 Vehicle Miles of Travel	12,880 Billion	40	5
1997 Vehicle Registration	1,081,052	40	5
1997 Annual Miles Per Vehicle	11,540	28	4

Revenue & Demographics

ITEM	VALUE	RANKING	
		US	NW*
1997 Pub Road & Street Mileage	60,440 mi.	33	4
1997 % Federally Funded Road & Street Miles	16.9%	48	6
1997 Highway Fatalities Per 100 Million Vehicle Miles	2.01	14	3
1997 Alcohol Related Fatalities as a % of all Highway Fatalities	39.6%	25	5
1997 Railroad Mileage Operated	1,482	37	7

DEFENSE

1997 Per Capita US Defense Department Expenditures	\$418	38	5
1997 US Def. Dept. Personnel	13,994	44	5
1997 Active Military Personnel	4,524	32	4
1998 Veterans Per 1,000 Pop Age 18+	126	35	6

Sources: *State Rankings 1999* Morgan Quitno, 10th Edition; Idaho Department of Commerce; Idaho Agricultural Statistical Service; Idaho Forest Products Commission; Idaho Mining Association; University of Idaho - Idaho Geological Survey

* NW Rank: Idaho's rank relative to the state's six neighbors: Montana, Wyoming, Utah, Nevada, Oregon, Washington.

Values Are Ranked From High To Low (Highest = 1)

